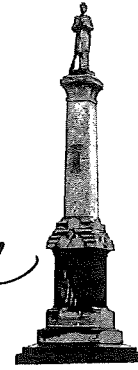




Town
Of
Caledonia

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(585) 538-4927 • Fax (585) 538-6348



PLEASE TAKE NOTICE, that the Town Board of the Town of Caledonia, after holding a public hearing, Thursday, August 10th in the year 2017, and after introduction at their July 13, 2017 meeting has adopted the following Local Law: A Local Law Amending Chapter 115 adding Article IV that is entitled: Town of Caledonia Real Property Tax Exemptions for Improvements to Commercial or Residential Real Property within the Village of Caledonia.

Section 1. Title and Legislative Authority. This Local Law is enacted pursuant to the authority conferred by New York State Real Property Tax Law Section 485-n and shall be called the Town of Caledonia Real Property Tax Exemptions for Improvements to Commercial or Residential Real Property. The Town of Caledonia is a municipality which qualifies for the exemptions provided in RPTL §485-n pursuant to Section 3 (g) of RPTL §485-n.

Section 2. Legislative Purpose. It has been determined by the Town Board that it is in the best interest of the public health, safety, and welfare to encourage the investment in improvements in commercial or residential real properties. It will serve the public interest to allow for certain qualified real property tax exemptions in order to encourage investment in such improvements.

Section 7. Such exemption shall be granted only upon application by the owner of the real property on a form prescribed by the NYS Commission of Taxation and Finance. Such application shall be filed with the assessor of the municipality or county having the power to assess property for taxation on or before the appropriate taxable status date of such municipality or county.

Section 8. If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this Local Law, he or she shall approve the application and such real property shall thereafter be exempt from taxation and special ad valorem levies, as proved in this Local Law commencing with the assessment roll prepared after the taxable status date referred to in this Local Law. The assessed value of any exemption granted pursuant to this Local Law shall be entered by the assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

Section 9. This Local Law shall become effective immediately and shall remain in effect so long as New York State Real Property Tax Law Section 485-n remains in effect or for such longer period as may be otherwise be permitted by New York State law.

August 11, 2017
By Order of the Town Board
Laurie Sattora
Town Clerk
Town of Caledonia, New York