

MARIO M. CUOMO
Secretary of State



STATE OF NEW YORK
DEPARTMENT OF STATE
162 WASHINGTON AVENUE
ALBANY, NEW YORK 12231

September 26, 1977

Albert C Kenney, Clerk
Cortland County Legislature
Court House
Cortland, N. Y. 13045

Dear Sir / Madam:

Please be advised that Local Law(s) No. 1
of 1977 of the County of Cortland
was/~~were~~ received and filed on September 21, 1977.

We are enclosing additional forms for your future
use when filing local laws.

Very truly yours

MARIO M. CUOMO
Secretary of State

by:

A handwritten signature in cursive script, reading 'James C. Aube', followed by a long horizontal line extending to the right.

James C. Aube
Chief Clerk
State Records and Law Bureau

cc: State Comptroller
Division of Municipal Affairs

G109-006 (4/77)



STATE OF NEW YORK
DEPARTMENT OF AUDIT AND CONTROL
ALBANY

ARTHUR LEVITT
STATE COMPTROLLER

December 1, 1977

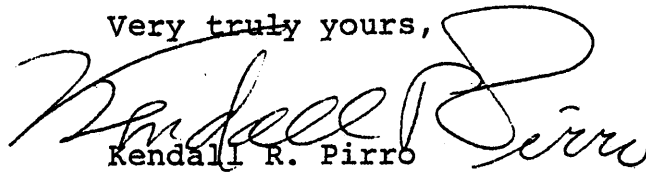
IN REPLYING REFER TO

Albert C. Kenney, Clerk
Cortland County Legislature
Court House
Cortland, N.Y. 13045

Dear Sir:

I hereby acknowledge receipt as of September 22, 1977
of certified copy of Local Law No. 1
of 1977 for the County of Cortland
which copy is being filed in this office.

Very truly yours,


Kendall R. Pirro
Associate Attorney

KRP: js
cc: Secretary of State

ADOPTING LOCAL LAW NO.1 FOR THE YEAR 1977

(10)
WHEREAS, proposed Local Law No. 1 for the Year 1977 providing for an exemption from taxation and special ad valorem levies imposed by the County of Cortland for County and part-County purposes was introduced by Mr. Wadsworth, a member of this Legislature at a meeting of this Legislature held on August 10, 1977, and

WHEREAS, said Local Law has been in its final form upon the desks of the members at least seven days exclusive of Sunday prior to this date, and

WHEREAS, a public hearing thereon has been held before this Legislature after publication of a notice thereof as required by law, now therefore be it

RESOLVED, that Local Law No. 1 for the Year 1977 entitled, "A Local Law Providing for an Exemption From Taxation and Special Ad Valorem Levies Imposed by the County of Cortland for County and Part-County Purposes," be passed and enacted in the following form:

LOCAL LAW NO. 1 FOR THE YEAR 1977

COUNTY OF CORTLAND

" A LOCAL LAW PROVIDING FOR AN EXEMPTION FROM TAXATION AND SPECIAL AD VALOREM LEVIES IMPOSED BY THE COUNTY OF CORTLAND FOR COUNTY AND PART-COUNTY PURPOSES."

BE IT ENACTED, by the County Legislature of the County of Cortland, New York State, as follows:

Section 1. An exemption from taxation and special ad valorem levies for ten successive years after the adoption hereof is hereby granted, in accordance with attached Schedule A, to "eligible business facilities" as defined in Section 115 of the Commerce Law of the State of New York, located in this County, from taxes and special ad valorem levies imposed by or in behalf of Cortland County for County and part-County purposes.

Section 2. An "eligible business facility" as defined by the New York State Job Incentive Board, pursuant to Sections 115 and 120 of the Commerce Law of the State of New York, shall be exempt from taxes and special ad valorem levies imposed by the County for County and part-County purposes for any increase in the value thereof which is attributable to expenditures certified by the Job Incentive Board to have been paid or incurred by the owner or operator for capital improvements commenced on or after January 1, 1977, consisting of the construction, reconstruction, erection or improvement of depreciable real property included in such facility, and such exemptions shall be continued from year to year during the specified period only if the Certificate of Eligibility with respect to such business facility is not revoked or modified and is renewed or extended as provided by Section 120 of the Commerce Law.

Section 3. Such exemption shall be granted only upon an application by the owner or operator of such facility on a form prescribed by the New York State Job Incentive Board, to which there shall be attached a copy of the Certificate of Eligibility issued by the New York State Job Incentive Board. Such application shall be filed with the appropriate assessing authorities on or before the appropriate taxable-status dates. Copies of such applications shall be filed simultaneously with the New York State Job Incentive Board and the State Board of Equalization and Assessment.

Section 4. The assessors shall consider the application for such exemption and if the same is in order, shall determine the assessed value of such exemption in accordance with the above-mentioned Certificate of Eligibility, issued pursuant to Section 120 of the Commerce Law of the State of New York, and enter the appropriate percentage of such value on the "exempt" portion of the assessment roll in accordance with Schedule A. The eligible business facility shall then be exempt to the extent provided by this Local Law from taxes and special ad valorem

levies commencing with the assessment roll prepared on the next-following taxable status date.

Section 5. If an exemption has once been granted for a business facility under this section and the assessors receive notice that a Certificate of Eligibility of such facility has been revoked or modified, they shall re-determine the assessed value of any such exemption in accordance with such revocation or modification. If upon such redetermination it appears for a year for which an exemption has been granted that such facility has been ineligible or that the assessed value of such property, as redetermined, is less than the assessed value of such exemption as shown on the assessment rolls for such year, then a tax shall be levied at the rate of tax for such year upon so much of the assessed valuation of such exemption as shown on such assessment rolls, as may be ineligible or excessive. Such tax shall be levied as an omitted assessment in the manner provided in Section 550 of the Real Property Tax Law for each such year. Any such redetermination shall be made no later than three years after the applicant for exemption last received benefit of any exemption under said Section 485 of the Real Property Tax Law.

Section 6. The percentage of exemption under Section 485-b of the Real Property Tax Law is hereby reduced to zero for "eligible business facilities" which are granted exemptions pursuant to Section 1 of this Local Law.

Section 7. This Local Law shall be effective immediately.

SCHEDULE A

<u>Year Of Exemption</u>	<u>Percentage of Exemption</u>
1	100%
2	100%
3	100%
4	75%
5	75%
6	50%
7	50%
8	50%
9	25%
10	25%

STATE OF NEW YORK }
COUNTY OF CORTLAND } SS:

This is to certify that I, the undersigned, Clerk of the Cortland County Legislature of the County of Cortland have compared the foregoing copy of resolution with the original resolution now on file in this office, and which was passed by the Cortland County Legislature, of said county on the 14th day of September 1977 and that the same is a correct and true transcript of such original resolution and of the whole thereof.

IN WITNESS WHEREOF I have hereunto set my hand and the official seal of the CORTLAND COUNTY LEGISLATURE, this 14th day of September 1977
Albert C. Kenney
Clerk of the Cortland County Legislature

Handwritten initials

(Complete the certification in the paragraph which applies to the filing of this local law and strike out the matter therein which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No.1..... of 19 77..
County
of the City of Cortland was duly passed by the County Legislature
Town (Name of Legislative Body)
Village
on September 14, 19 77. in accordance with the applicable provisions of law.

~~2. (Passage by local legislative body with approval or no disapproval by Elective Chief Executive Officer, or repassage after disapproval.)~~

~~I hereby certify that the local law annexed hereto, designated as local law No. of 19.....
County
of the City of was duly passed by the
Town (Name of Legislative Body)
Village
on 19..... and was approved by the
repassed after disapproval Elective Chief Executive Officer *
and was deemed duly adopted on 19....., in accordance with the applicable provisions of law.~~

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19.....
County
of the City of was duly passed by the
Town (Name of Legislative Body)
Village
on 19..... and was approved by the
repassed after disapproval Elective Chief Executive Officer *
on 19..... Such local law was submitted to the people by reason of a
mandatory referendum, and received the affirmative vote of a majority of the qualified electors voting
permissive general
thereon at the special election held on 19....., in accordance with the appli-
annual
cable provisions of law.

4. (Subject to permissive referendum, and final adoption because no valid petition filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19.....
County
of the City of was duly passed by the on
Town (Name of Legislative Body)
Village
..... 19..... and was approved by the on
repassed after disapproval Elective Chief Executive Officer *
..... 19..... Such local law being subject to a permissive referendum and no
valid petition requesting such referendum having been filed, said local law was deemed duly adopted on
..... 19....., in accordance with the applicable provisions of law.

*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairman of the county legislative body, the mayor of a city or village or the supervisor of a town, where such officer is vested with power to approve or veto local laws or ordinances.

~~5. (City local law concerning Charter revision proposed by petition.)~~

~~I hereby certify that the local law annexed hereto, designated as local law No. of 19..... of the City of having been submitted to referendum pursuant to the provisions of ^{§ 36} ~~§ 37~~ of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the ^{special} ~~general~~ election held on 19 became operative.~~

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as Local Law No. of 19..... of the County of, State of New York, having been submitted to the Electors at the General Election of November, 19, pursuant to subdivisions 5 and 7 of Section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

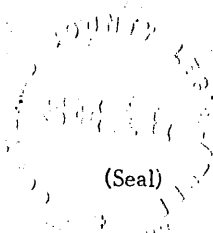
(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.

Albert C. Kenney

Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: September 15, 1977



(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

STATE OF NEW YORK

COUNTY OF CORTLAND

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

James J. Woods
Signature

County Attorney

Title

Date: September 15, 1977

County
City of Cortland
Town
Village

(Please Use this Form for Filing your Local Law with the Secretary of State)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County
City of..... CORTLAND
Town
Village

Local Law No. 1 of the year 19 77

A local law PROVIDING FOR AN EXEMPTION FROM TAXATION AND SPECIAL AD VALOREM
(Insert title)
LEVIES IMPOSED BY THE COUNTY OF CORTLAND FOR COUNTY AND PART-COUNTY
PURPOSES

Be it enacted by the County Legislature of the
(Name of Legislative Body)

County
City of..... Cortland as follows:
Town
Village

Section 1. An exemption from taxation and special ad valorem levies for ten successive years after the adoption hereof is hereby granted, in accordance with attached Schedule A, to "eligible business facilities" as defined in Section 115 of the Commerce Law of the State of New York, located in this County, from taxes and special ad valorem levies imposed by or in behalf of Cortland County for County and part-County purposes.

Section 2. An "eligible business facility" as defined by the New York State Job Incentive Board, pursuant to Sections 115 and 120 of the Commerce Law of the State of New York, shall be exempt from taxes and special ad valorem levies imposed by the County for County and part-County purposes for any increase in the value thereof which is attributable to expenditures certified by the Job Incentive Board to have been paid or incurred by the owner or operator for capital improvements commenced on or after January 1, 1977, consisting of the construction, reconstruction, erection or improvement of depreciable real property included in such facility, and such exemptions shall be continued from year to year during the specified period only if the Certificate of Eligibility with respect to such business facility is not revoked or modified and is renewed or extended as provided by Section 120 of the Commerce Law.

Section 3. Such exemption shall be granted only upon an application by the owner or operator of such facility on a form prescribed by the New York State Job Incentive Board, to which there shall be attached a copy of the Certificate of Eligibility issued by the New York State Job Incentive Board. Such application shall be filed with the appropriate assessing authorities on or before the appropriate taxable-status dates. Copies of such applications shall be filed simultaneously with the New York State Job Incentive Board and the State Board of Equalization and Assessment.

(If additional space is needed, please attach sheets of the same size as this and number each)

Section 4. The assessors shall consider the application for such exemption and if the same is in order, shall determine the assessed value of such exemption in accordance with the above mentioned Certificate of Eligibility, issued pursuant to Section 120 of the Commerce Law of the State of New York, and enter the appropriate percentage of such value on the "exempt" portion of the assessment roll in accordance with Schedule A. The eligible business facility shall then be exempt to the extent provided by this Local Law from taxes and special ad valorem levies commencing with the assessment roll prepared on the next-following taxable status date.

Section 5. If an exemption has once been granted for a business facility under this section and the assessors receive notice that a Certificate of Eligibility of such facility has been revoked or modified, they shall re-determine the assessed value of any such exemption in accordance with such revocation or modification. If upon such redetermination it appears for a year for which an exemption has been granted that such facility has been ineligible or that the assessed value of such property, as redetermined, is less than the assessed value of such exemption as shown on the assessment rolls for such year, then a tax shall be levied at the rate of tax for such year upon so much of the assessed valuation of such exemption as shown on such assessment rolls, as may be ineligible or excessive. Such tax shall be levied as an omitted assessment in the manner provided in Section 550 of the Real Property Tax Law for each such year. Any such redetermination shall be made no later than three years after the applicant for exemption last received benefit of any exemption under said Section 485 of the Real Property Tax Law.

Section 6. The percentage of exemption under Section 485-b of the Real Property Tax Law is hereby reduced to zero for "eligible business facilities" which are granted exemptions pursuant to Section 1 of this Local Law.

Section 7. This Local Law shall be effective immediately.

SCHEDULE A

<u>Year of Exemption</u>	<u>Percentage of Exemption</u>
1	100%
2	100%
3	100%
4	75%
5	75%
6	50%
7	50%
8	50%
9	25%
10	25%

LOCAL LAW NO. 1 FOR THE YEAR 1977

COUNTY OF CORTLAND

" A LOCAL LAW PROVIDING FOR AN EXEMPTION FROM TAXATION AND SPECIAL AD VALOREM LEVIES IMPOSED BY THE COUNTY OF CORTLAND FOR COUNTY AND PART-COUNTY PURPOSES."

BE IT ENACTED, by the County Legislature of the County of Cortland, New York State, as follows:

Section 1. An exemption from taxation and special ad valorem levies for ten successive years after the adoption hereof is hereby granted, in accordance with attached Schedule A, to "eligible business facilities" as defined in Section 115 of the Commerce Law of the State of New York, located in this County, from taxes and special ad valorem levies imposed by or in behalf of Cortland County for County and part-County purposes.

Section 2. An "eligible business facility" as defined by the New York State Job Incentive Board, pursuant to Sections 115 and 120 of the Commerce Law of the State of New York, shall be exempt from taxes and special ad valorem levies imposed by the County for County and part-County purposes for any increase in the value thereof which is attributable to expenditures certified by the Job Incentive Board to have been paid or incurred by the owner or operator for capital improvements commenced on or after January 1, 1977, consisting of the construction, reconstruction, erection or improvement of depreciable real property included in such facility, and such exemptions shall be continued from year to year during the specified period only if the Certificate of Eligibility with respect to such business facility is not revoked or modified and is renewed or extended as provided by Section 120 of the Commerce Law.

Section 3. Such exemption shall be granted only upon an application by the owner or operator of such facility on a form prescribed by the New York State Job Incentive Board, to which there shall be attached a copy of the Certificate

of Eligibility issued by the New York State Job Incentive Board. Such application shall be filed with the appropriate assessing authorities on or before the appropriate taxable-status dates. Copies of such applications shall be filed simultaneously with the New York State Job Incentive Board and the State Board of Equalization and Assessment.

Section 4. The assessors shall consider the application for such exemption and if the same is in order, shall determine the assessed value of such exemption in accordance with the above-mentioned Certificate of Eligibility, issued pursuant to Section 120 of the Commerce Law of the State of New York, and enter the appropriate percentage of such value on the "exempt" portion of the assessment roll in accordance with Schedule A. The eligible business facility shall then be exempt to the extent provided by this Local Law from taxes and special ad valorem levies commencing with the assessment roll prepared on the next-following taxable status date.

Section 5. If an exemption has once been granted for a business facility under this section and the assessors receive notice that a Certificate of Eligibility of such facility has been revoked or modified, they shall re-determine the assessed value of any such exemption in accordance with such revocation or modification. If upon such redetermination it appears for a year for which an exemption has been granted that such facility has been ineligible or that the assessed value of such property, as redetermined, is less than the assessed value of such exemption as shown on the assessment rolls for such year, then a tax shall be levied at the rate of tax for such year upon so much of the assessed valuation of such exemption as shown on such assessment rolls, as may be ineligible or excessive. Such tax shall be levied as an omitted assessment in the manner provided in Section 550 of the Real Property Tax Law for each such year. Any such redetermination shall be made no later than three years after the applicant for exemption last received benefit of any exemption under said Section 485 of the Real Property Tax Law.

Section 6. The percentage of exemption under Section 485-b of the Real Property Tax Law is hereby reduced to zero for "eligible business facilities" which are granted exemptions pursuant to Section 1 of this Local Law.

Section 7. This Local Law shall be effective immediately.

SCHEDULE A

<u>Year Of Exemption</u>	<u>Percentage of Exemption</u>
1	100%
2	100%
3	100%
4	75%
5	75%
6	50%
7	50%
8	50%
9	25%
10	25%

(8)

On motion of *Wadsworth*

RESOLUTION NO. 274
~~273~~

AUTHORIZING PUBLIC HEARING REGARDING
LOCAL LAW NO. 1 FOR THE YEAR 1977, "A LOCAL LAW PROVIDING FOR AN EXEMPTION
FROM TAXATION AND SPECIAL AD VALOREM LEVIES IMPOSED BY THE COUNTY OF CORTLAND
FOR COUNTY AND PART-COUNTY PURPOSES."

WHEREAS, there has been introduced to this Legislature Local Law #1 for the year 1977, entitled "A local law providing for an exemption from taxation and special ad valorem levies imposed by the County of Cortland for County and part-County purposes", and

WHEREAS, this Legislature is desirous of implementing said Local Law #1 for the year 1977,

NOW, THEREFORE, BE IT

RESOLVED, that a public hearing upon said Local Law #1 for the year 1977, be held before this Legislature on September 14, 1977 at 10:45 a. m. at the County Legislature's Room in the Court House at Cortland, New York and that the Clerk of the Legislature be directed to publish notice of said hearing.

STATE OF NEW YORK }
COUNTY OF CORTLAND } SS:

This is to certify that I, the undersigned, Clerk of the Cortland County Legislature of the County of Cortland have compared the foregoing copy of resolution with the original resolution now on file in this office, and which was passed by the Cortland County Legislature, of said county on the 10th day of August, 1977 and that the same is a correct and true transcript of such original resolution and of the whole thereof.

IN WITNESS WHEREOF I have hereunto set my hand and the official seal of the CORTLAND COUNTY LEGISLATURE, this Tenth day of August, Nineteen Hundred & Seventy-Seven
Albert C. Kenney
Clerk of the Cortland County Legislature



CORTLAND COUNTY LEGISLATURE
COURT HOUSE CORTLAND, N. Y. 13045

TELEPHONE (607) 756-2808

ROBERT J. BAYS, CHAIRMAN
ALBERT C. KENNEY, CLERK
JAMES R. O'MARA, DEPUTY CLERK

September 19, 1977

Secretary of State
162 Washington Ave
Albany, New York 12210

Dear Sir:

I am enclosing four (4) copies of Local Law No. 1
for the year 1977 for filing in your office.

Very truly yours,

⁶
Albert C. Kenney, Clerk
Cortland County Legislature

ACK/pa
Encl:



CORTLAND COUNTY LEGISLATURE
COURT HOUSE CORTLAND, N. Y. 13045

TELEPHONE (607) 756-2808

ROBERT J. BAYS, CHAIRMAN
ALBERT C. KENNEY, CLERK
JAMES R. O'MARA, DEPUTY CLERK

September 19, 1977

State Comptroller
Alfred E. Smith Bldg
Albany, New York 12225

Dear Sir:

I am enclosing herewith one (1) copy of Local Law No. 1
for the year 1977 for filing in your office.

Very truly yours,

AK
Albert C. Kenney, Clerk
Cortland County Legislature

ACK/pa
Encl:



CORTLAND COUNTY LEGISLATURE
COURT HOUSE CORTLAND, N. Y. 13045

TELEPHONE (607) 756-2808

ROBERT J. BAYS, CHAIRMAN
ALBERT C. KENNEY, CLERK
JAMES R. O'MARA, DEPUTY CLERK


September 19, 1977

John G. Kimmich, County Clerk
Court House
Cortland, New York 13045

Dear John:

I am enclosing herewith one (1) copy of Local Law No. 1
for the year 1977 for filing in your office.

Very truly yours,


Albert C. Kenney, Clerk
Cortland County Legislature

ACK/pa
Encl: