LOCAL LAW NO. 1 OF 1978

COUNTY OF OTSEGO, NEW YORK
A LOCAL LAW PROVIDING FOR AN EXEMPTION
FROM TAXATION AND SPECIAL AD VALOREM
LEVIES IMPOSED BY THE COUNTY OF OTSEGO
FOR COUNTY PURPOSES.

BE IT ENACTED, by the Board of Representatives of the
County of Otsego, New York, as follows:

Section 1. A total exemption from taxation and
special ad valorem levies for ten successive years after the
adoption hereof is hereby granted to "eligible business
facilities" located in this County, as defined in Section 115
of the Commerce Law of the State of New York, from taxes and
special ad valorem levies imposed by or in behalf of Otsego
County for 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 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 the effective date of this law, 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 such value on the "exempt" portion of the assessment roll. 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 readetermination 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 exemption 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 re-determination 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. This local law shall be effective immediately.

(This Local Law is offered by the Finance Committee)
RESOLUTION NO. 28
RESOLUTION—APPROVING APPOINTMENT OF MEMBERS TO OTSEGO COUNTY PLANNING BOARD
DI SCALA, BRAZIE, STRUCK

Representatives Di Scala, Brazie and Struck offer the following preamble and resolution and move the adoption of the resolution:
WHEREAS, Mr. Andrew A. Tisenchek, Chairman of this Board of Representatives, has made appointments to the Otsego County Planning Board, pursuant to Section 239-b of the General Municipal Law; now, therefore, be it
RESOLVED, that the appointments be and the same are hereby approved for the terms indicated as follows:

Bruno Talevi, Oneonta, New York
Term three years to expire July 1, 1980
Fred E. Schoellig, Garrattsville, New York
Term three years to expire July 1, 1980

and be it further
RESOLVED, that the following appointments of Ex-officio members for two year terms to expire on December 31, 1979 be and the same are hereby approved:

Earl Feinman, Cooperstown, New York
George R. Tucker, Jr., Hartwick, New York
Gordon Neihbitt, Schuyler Lake, New York
E. Mayo Snyder, Cooperstown, New York


RESOLUTION NO. 29
RESOLUTION ADOPTING LOCAL LAW NO. 1 OF 1978
KINNEY, DI SCALA, TAUGHER

Representatives Kinney, Di Scala and Taugher offer the following resolution and move its adoption:
RESOLVED, that Local Law No. 1 Providing For An Exemption From Taxation and Special Ad Valorem Levies Imposed By The County of Otsego For County Purposes, be and the same is hereby adopted.


RESOLUTION NO. 30
RESOLUTION ADOPTING LOCAL LAW NO. 2 OF 1978
BRENNER, KINNEY, STRUCK

Representatives Brenner, Kinney and Struck offer the following resolution and move its adoption: