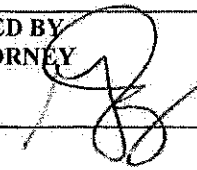


NIAGARA COUNTY LEGISLATURE

FROM: Legislator Michael A. Hill DATE: 09/16/14 RESOLUTION#: LL-041-14

APPROVED BY CO. ATTORNEY	REVIEWED BY CO. MANAGER	COMMITTEE ACTION	LEGISLATIVE ACTION
		_____	Approved: Ayes _____ Abs. _____ Noes _____
		_____	Rejected: Ayes _____ Abs. _____ Noes _____
		_____	Referred: _____

**ADOPTING A LOCAL LAW TO AUTHORIZE A REAL PROPERTY TAX EXEMPTIONS FOR IMPROVEMENTS THAT MEET CERTIFICATION STANDARDS FOR GREEN BUILDINGS**

WHEREAS, Legislator William L. Ross recommends the adoption of the following Local Law:

A Local Law Authorizing a Real Property Tax Exemption for Improvements to Real Property Meeting Certification Standards for Green Buildings with in the Niagara County;

WHEREAS, a public hearing was held on September 16<sup>th</sup> at 6:30 p.m. in the Legislative Chambers, Courthouse, Lockport, New York, on said Local Law, and

WHEREAS, it was duly presented and introduced to this County Legislature, and

WHEREAS, \_\_\_\_\_ people appeared to speak on said Local Law, and

WHEREAS, \_\_\_\_\_ amendments(s) was (were) made to said Local Law, now, therefore, be it

RESOLVED, that a local law Authorizing a Real Property Tax Exemption for Improvements to Real Property Meeting Certification Standards for Green Buildings within the County of Niagara be enacted by the Legislature of the County of Niagara, New York, as follows:

Article  
Green Buildings

Be it enacted by the Legislature of the County of Niagara as follows:

Section 1. Legislative intent.

This Legislature hereby finds and determines that New York State Real Property Tax Law Section 470 authorizes municipalities to provide a real property tax exemption for improvements to real property meeting certification standards for green buildings.

This legislature further finds and determines that the County of Niagara has historically pursued policies to promote energy efficiency and reduce greenhouse gas emissions.

This Legislature also determines that the County of Niagara should give homeowners and businesses an incentive to comply with LEED standards when making improvements to real property.

Therefore, the purpose of this law is to provide a real property tax exemption for improvements to real property which meets LEED certification standards, as authorized under New York Real Property Tax Law.

Section 2. Local Law.

Niagara County is hereby enacting a new Local Law, which shall read as follows:

LEED EXEMPTION

Statutory Authority.

This article implements section 470 of New York Real Property Law by granting a real property exemption for improvements to real property located in the County of Niagara which meets LEED certification standards for green buildings or substantially equivalent standards for certification using a similar program for green buildings as determined by Niagara County.

Grant of Exemption and Conditions.

- A. Real property, which is certified under a LEED certification standard for the categories of certified, silver, gold or platinum as meeting green buildings standards, as determined by a LEED accredited professional shall be exempt as provided below for the respective percentages provided that a copy of the LEED certification for a qualified category is filed with the appropriate Assessor's Office and is approved by the Assessor as meeting the requirements of Section 470 of New York Real Property Tax Law and this article. Such exemption shall be to the extent of any increase in assessed value resulting from the construction or reconstruction of a property meeting LEED certification or substantially equivalent standards for certification using a similar program for green buildings as determined by Niagara County.

LEED Exemption

<u>Year</u>	<u>Certified/Silver</u>	<u>Gold</u>	<u>Platinum</u>
1	100%	100%	100%
2	100%	100%	100%
3	100%	100%	100%
4	80%	100%	100%
5	60%	80%	100%
6	40%	60%	100%
7	20%	40%	80%
8	0%	20%	60%
9	0%	0%	40%
10	0%	0%	20%

B. No such exemption shall be granted unless:

1. Such construction of improvements was commenced on or after the effective date of this law.
2. The value of such construction exceeds the sum of ten thousand (10,000) dollars; and
3. Such construction is documented by a building permit, if required, for the improvements, or other appropriate documentation as required by the Assessor.

C. For the purpose of this article the term "Construction of Improvements" shall not include ordinary maintenance and repairs.

### Approval of Assessment.

If the Assessor is satisfied that the applicant is entitled to an exemption pursuant to this article, he or she shall approve the application and such real property shall thereafter be exempt from taxation as provided in this section commencing with the assessment roll prepared after the taxable status date. The assessed value of any exemption grant pursuant to this section shall be entered by the Assessor on the assessment roll with the taxable property, with the amount of this exemption shown in separate column.

### Section 3. Filing.

The Clerk of the Niagara County Legislature is hereby directed to file a copy of this local law with the State Board of Real Property Tax Services and the Town and City assessors who prepare the assessment roll on which taxes of this County are levied.

### Section 4. Applicability.

This law shall apply to improvements of real property occurring on or after the effective date of this law.

### Section 5. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

### Section 6. SEQRA Determination.

This Legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this law constitutes a Type II action pursuant to Section 617.5(c)(20), (21), and/or (27) of Title 6 of the NEW YORK CODE OF RULES AND REGULATIONS (6 NYCRR) and within the meaning of Section 87-109(2) of the NEW YORK ENVIRONMENTAL CONSERVATION LAW as promulgation of regulations, rules, policies, procedures, and legislative decisions in connection with continuing agency administration, management and information collection. The Niagara County Legislature is hereby directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this law.

### Section 7. Effective Date.

This law shall take effect immediately upon filing in the Office of the Secretary of State and shall apply to tax years beginning on or after January 1, 2015.

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LEGISLATOR MICHAEL A. HILL