

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.

Town of Clifton

Local Law No. 1 of the Year 2025

A local law Providing for an Exemption for Improvements to One-family and Two-family Dwellings.

Be it enacted by the Town Board of the
(Name of Legislative Body)

Town of Clifton as follows:

Section 1. Purpose and Intent.

The intent of this law is to encourage property owners to make improvements to one-family and two-family residential housing, to improve the quality of housing in the community, and to preserve and expand the tax base of the Town of Clifton.

Section 2. Eligibility: Amount of Exemption.

In accordance with §421-f of New York State Real Property Tax Law, and subject to meeting the requirements of this law, reconstructions, alterations, or improvements to one-family and two-family residential buildings occurring subsequent to the effective date of this law resulting in a change in the assessed valuation of said property of at least \$3,000.00 shall be, upon application, eligible for an exemption, such abatement not to exceed \$50,000.00.

Section 3. Definitions.

As used in this law, the following terms shall have the meanings indicated:

RECONSTRUCTION, ALTERATION, AND IMPROVEMENT: Any construction, replacement, renewal or renovation to an existing structure, other than an addition. These terms shall not include ordinary maintenance and repairs. Swimming pools, garages, or any other accessory structure shall not be considered to constitute an alteration or improvement for the purpose of this law. Furthermore, reconstruction, alteration, and improvement shall not include any increase in the size and/or square footage of a residential structure.

RESIDENTIAL BUILDING: Any building or structure designed and occupied exclusively for residential purposes by no more than two families.

Section 4. Exemption Granted.

Improvements to one-family and two-family residential buildings which are reconstructed, altered, or improved for residential purposes subsequent to the effective day of this law shall be exempt from taxation to the extent provided hereinafter.

Section 5. Amount of Exemption.

- A. One-family and two-family residential buildings which are reconstructed, altered, or improved for residential purposes subsequent to the effective date of this law shall be exempt for a period of one year to the extent of 100% of the increase in assessed value thereof which is attributed to such reconstruction, alteration, or improvement, and for an additional period of seven (7) years, subject to the following:
 - (1) The extent of such exemption shall be decreased by 12.5% of the initial exemption each year during said additional seven (7) year period; and
 - (2) Such exemption shall be limited to \$50,000.00 in increased market value of the property attributable to such reconstruction, alteration, or improvement. Any increase in market value greater than such amount shall not be eligible for the exemption pursuant to this law.
- (B) For purposes of this section, the market value of the reconstruction, alteration, or improvement shall be equal to the increased assessed value attributable to such reconstruction, alteration, or improvement divided by the then most recently established state equalization rate. However, where the then most recently established state equalization rate equals or exceeds 95%, the improvement shall be deemed to equal the market value of such reconstruction, alteration, or improvement.

Section 6. Requirements for Obtaining Exemption.

- A. No exemption shall be granted for reconstruction, alterations, or improvements unless:
 - (1) Such reconstruction, alteration, or improvement is commenced subsequent to the effective date of this law; and
 - (2) The value of such reconstruction, alteration, or improvement exceeds \$3,000.00. The maximum exemption permitted under this law is \$50,000.00; and
 - (3) The greater portion, as so determined by square footage, of the building reconstructed, altered, or improved is at least five years old; and

- (4) Building permits are obtained in accordance with local law.
- B. The exemption shall be granted only upon application by the owner of such residential building on a form prescribed by the state board; The application shall be filed with the Assessor having the power to assess property in the Town of Clifton for taxation, with such filing to be received in the office of the Assessor on or before the taxable status date for the Town of Clifton. A certificate of compliance or a certificate of occupancy issued in connection with the reconstruction, alteration, or improvement must be submitted with the application.
- C. If the Assessor is satisfied that an applicant is entitled to an exemption under the provisions of this law, the Assessor shall approve the application, and such residential building shall thereafter be exempt from taxation and special ad valorem levies as herein provided commencing with the next assessment roll. The assessed value of any exemption granted pursuant to this 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 7. Cessation of Exemption.

An exemption granted pursuant to this law shall cease in the event that a building granted an exemption pursuant to this law ceases to be used primarily for residential purposes, or, in the event that title thereto is transferred to other than the heirs or distributees of the owner. Properties currently receiving an exemption or abatement under other sections of New York Real Property Tax Law (such as § 485-e) shall continue under the previous exemption or abatement.

Section 8. Severability; Filing.

- A. If any section, subsection, paragraph, clause, phrase, or provision of this law shall be adjudged invalid or held unconstitutional, the remaining portions of this law shall remain and operate as if that section, subsection, paragraph, clause, phrase, or provision did not exist.
- B. The Town Clerk is hereby instructed to file a certified copy of this law with the State Board of Equalization, and with the Assessor who prepares the assessment roll on which the taxes of the Town of Clifton are levied.

Section 9. Repealer.

All ordinances, local laws, and parts thereof, inconsistent with this Local Law are hereby repealed.

Section 10. Effective Date.

This Local Law shall take effect immediately upon filing in the Office of New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that 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. 2 of 2025 of the Town of Clifton, was duly passed by the Town Board on July 9, 2025, in accordance with the applicable provisions of law.

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

I hereby certify that the local law annexed hereto, designated as local law No. ___ of 20___ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____, 20___, and was (approved)(not disapproved) (repassed after disapproval) by the _____ and _____ (Elective Chief Executive Officer*) was deemed duly adopted on _____, 20__ in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local I annexed hereto, designated as the local law No. _____ of 20__ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20__ and was (approved)(not disapproved) (repassed after disapproval) by the _____ on _____ (Elective Chief Executive Officer*) _____, 20__. Such a law was submitted to the people by reason of a (mandatory)(permissive) referendum and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20__, in accordance with the applicable provision of law.

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

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20__ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20__, and was (approved)(not disapproved) (repassed after disapproval) by the _____ on _____ (Elective Chief Executive Officer*) _____ 20__. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of 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 the 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. _____ 20____, of the City of _____ having been submitted to referendum pursuant the provisions of Section (36)(37) of the Municipal Home Rule Law and having receive the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, 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 20____, of the County of _____ State of New York having been submitted to the electors at the General Election of November__ 20____, 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 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.

Clerk of the County legislative body, City, Town of Village
Clerk or officer designated by local legislative body.
Karen Soltau, Clerk, Town of Clifton

[Seal]

Date:

(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 ST, LAWRENCE)

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.

Eric Gustafson

Town Attorney

Town of: Clifton

Date: _____