

Local Law 4 of the year 2007

A local law a local law amending Chapter 157 of the Code of the Village of Baxter Estates with regard to Tax Assessment. The purpose of the amendment is voluntarily to terminate the Village's status as its own assessing unit under New York State Real Property Tax Law §1402(3).

Section 1. Legislative Findings.

The Board of Trustees has determined that it is in the best interests of the Village and its residents to join the majority of villages in the State of New York in implementing New York State Real Property Tax Law §1402(3), to provide for the voluntary termination of the Village's status as an assessing unit, as now authorized under the New York State Village Law and the New York State Real Property Tax Law. In furtherance of that purpose, the Village Code shall be amended in order to abolish the Village's Board of Assessment, and the designation of the Board of Trustees to function as a Board of Assessment, and to terminate any and all responsibility as provided by law for the review of the assessments of real property located within the Village.

Section 2. Article I, entitled "Village Assessment Roll," of Chapter 157 of the Village Code is hereby amended to read in its entirety as follows:

"§ 157-1(a) Cessation of Village as assessing unit.

Effective at the date described in clause (f) below, the Village shall cease to be an assessing unit.

(b) Board of Assessment abolished.

Effective at the date described in clause (f) below, the Village Board of Assessment shall be abolished.

(c) Designation of Board of Trustees to serve as Board of Assessment abolished.

Effective at the date described in clause (f) below, the designation of the Village Board of Trustees to serve also as the Village Board of Assessment shall be abolished.

(d) Taxes to be levied on County Assessment Roll.

Effective at the date described in clause (f) below, taxes in the Village shall be levied based upon a copy of the applicable part of the assessment roll of the County of Nassau, with the taxable status date of such County controlling for Village purposes.

(e) Copy to be filed with County and State.

Within five days of the effective date of this §157-1, the Board of Trustees shall file a copy of the local law enacting this §157-1 with the Clerk and Board of Assessors of the County of Nassau and with the New York State Office of Real Property Services.

(f) When effective.

This §157-1 shall take effect immediately upon the effectiveness of all of the following: (i) due publication of a legal notice of the adoption of same and of the fact that such adoption is subject to permissive referendum; (ii) either (1) the passing of the time following publication of such notice within which a petition for such referendum must be filed, without the timely filing of same, or (2) the conducting of such referendum, if required by timely filed petition, and approval by the voters in such referendum of the termination of the Village's status as an assessing unit; and (iii) the filing with the Secretary of State of a copy of the local law enacting this §157-1. This §157-1 shall apply to the first taxable status date of the Village that occurs following the effectiveness of §157-1, and remain in full force and effect unless and until rescinded by enactment by the Village of a subsequent local law under New York State Real Property Tax Law §1402(3), as may be amended from time to time, subject to the referendum and notice provisions set forth therein."

Section 3. Effective Date of Local Law.

This Local Law shall be effective immediately.

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