

LOCAL LAW NO. "B" FOR 2017

A LOCAL LAW OF THE COUNTY OF ALBANY, NEW YORK, CREATING A LIMITED EXEMPTION FROM REAL PROPERTY TAXES FOR QUALIFIED CONSERVATION EASEMENT EXEMPTION AGREEMENTS WITHIN THE TOWN OF BETHLEHEM

Introduced: 2/13/17

By Messrs. Reinhardt, Dawson, Ms. Cunningham, Messrs. A. Joyce, Higgins, Bullock, Domalewicz, Ms. Lekakis, Messrs. Mayo, O'Brien, Mendick, Burgdorf, and Drake:

WHEREAS, Section 491 of the Real Property Tax Law authorizes a limited exemption from real property taxes for qualified Conservation Easement Exemption Agreements within municipalities authorized to offer such agreements and exemptions, including the Town of Bethlehem, and

WHEREAS, In regard to "open space", as that term is defined under Section 491.2 of the Real Property Tax Law, it is the desire of the Albany County Legislature to authorize Conservation Easement Agreement Exemptions to help protect open space in Albany County, and

WHEREAS, To ensure that such exemption is implemented without reducing county tax collections from municipalities providing it, now or in the future, and to ensure that other municipalities do not have to pay a higher share of county taxes as a result of the exemption, it is advantageous to specify that such exemption be implemented under the provisions of Real Property Tax Law Section 844(1)(b)(ii) that allows for an "add back" exempted value, now, therefore,

BE IT ENACTED, by the Legislature of the County of Albany as follows:

SECTION 1. TITLE

This Local Law shall be known as the "Bethlehem Conservation Easement Agreement Law".

SECTION 2. LEGISLATIVE INTENT

In accordance with the provisions of Section 491 of the Real Property Tax Law of the State of New York, qualified Conservation Easement Agreement Exemptions in the Town of Bethlehem shall be exempt from County taxation as set forth below.

SECTION 3. CONSERVATION EASEMENT AGREEMENT EXEMPTIONS

As is authorized by Real Property Tax Law 491, the County of Albany does hereby provide that qualifying open space in the Town of Bethlehem shall be exempt from taxation to the extent provided for in Section 491.4(b) of the New York State Real Property Tax Law.

SECTION 4. PROCEDURES FOR OBTAINING A CONSERVATION EASEMENT AGREEMENT EXEMPTION

Procedures for obtaining a conservation easement agreement exemption will be followed pursuant to Section 491 of the Real Property Tax Law, Local Law No. 2 for 2014 of the Town of Bethlehem, and any other local law implementing the provisions of Section 491 of the Real Property Tax Law.

SECTION 5. ADD BACK

Pursuant to Real Property Tax Law Section 844(1)(b)(ii), the County enacts an “add back” provision specifying that “taxable assessed value” for purposes of apportionment of county taxes will include the amount of assessed value partially exempt from county taxation under Section 491 of the Real Property Tax Law, which shall ensure that the Town of Bethlehem will not pay less county property taxes in the aggregate than they would had the Conservation Easement Agreement Exemption not been applied to properties within the Town.

SECTION 6. SEVERABILITY

If any clause, sentence, paragraph, subdivision, section or part of this Local 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, invalidate the remainder thereof, but shall be confined to its operation to the clause, sentence, paragraph, subdivision, section, or part of this Local Law or in its application to the person, individual, corporation, firm, partnership, entity or circumstance directly involved in the controversy in which such judgment or order shall be rendered.

SECTION 7. EFFECTIVE DATE

This Local Law shall be effective upon filing with the Secretary of State and subject to Real Property Tax Law Section 491 and other relevant sections of the Real Property Tax Law.

Referred to Law and Audit and Finance Committees. 2/13/17

Favorable Recommendation – Law Committee. 4/24/17

Without Recommendation – Audit and Finance Committee 5/24/17