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(Use this form to file a local law with the Secretary of State.)

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.

County ST. LAWRENCE  
City  
Town of MORRISTOWN  
Village

STATE OF NEW YORK  
DEPARTMENT OF STATE

**FILED**

DEC 17 2007

MISCELLANEOUS  
& STATE RECORDS

Local Law No. 2 of the year 2007

A local law Exemption for **Improvements to One- and Two- Family Dwellings**

(Insert Title)

Be it enacted by the Town Board of the

(Name of Legislative Body)

County  
City  
Town of MORRISTOWN  
Village

as follows:

If **additional** space is needed, attach pages the same size as this sheet, and number each.)

(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 2007 of the Town of Morristown was duly passed by the

Morristown Town Board on November 13, 2007, in accordance with the applicable provisions of law.

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

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 19\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 200\_\_\_\_, and was (approved)(not disapproved)(repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_, 200\_\_\_\_. Name of Legislative Body \_\_\_\_\_ Elective Chief Executive Officer \_\_\_\_\_ in accordance with the applicable provisions of law.

**3. (Final adoption by referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 200\_\_\_\_ of the \_\_\_\_\_ Town of Morristown was duly passed by the \_\_\_\_\_ Town Board on \_\_\_\_\_, 200\_\_\_\_ and was approved by \_\_\_\_\_ (Name of Legislative Body) the \_\_\_\_\_ on \_\_\_\_\_, 20\_\_\_\_. Such local law was \_\_\_\_\_ Elective Chief Executive Officer \_\_\_\_\_

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 \_\_\_\_\_, 200\_\_\_\_ in accordance with the applicable provisions 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 19\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 200\_\_\_\_, and was (approved)(not disapproved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 200\_\_\_\_. Such local law was subject to \_\_\_\_\_ Elective Chief Executive Officer \_\_\_\_\_

permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 200\_\_\_\_ 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.)**

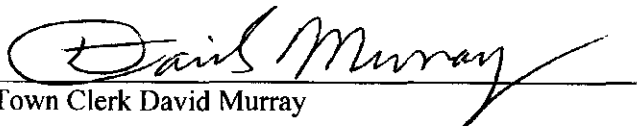
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36) (37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of 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 of 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.

  
Town Clerk David Murray

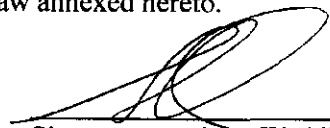
(Seal)

Date: December 13, 2007

**(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.

  
Signature: Andrew W. Silver, Esq.

TITLE: Town Attorney  
Town of Morristown

Date: December 13, 2007.

## **Local Law No. 2 of the Year 2007**

### **ARTICLE I: Exemption for Improvements to One- and Two-Family Dwellings**

#### **Section 1. Intent**

The intent of this article is to encourage property owners to make improvements to one- 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 Morristown.

#### **Section 2. Eligibility; amount of exemption.:**

In accordance with § 421-f of the New York State Real Property Tax Law, and subject to meeting the requirements of this article, reconstructions, alterations, or improvements to one- and two-family residential buildings occurring subsequent to the effective date of this article resulting in a change in the assessed valuation of at least \$1,500.00 shall be, upon application, eligible for an exemption of Town of Morristown property taxes per the terms of this article, such abatement not to exceed \$24,000.00

#### **Section 3. Definitions:**

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

RECONSTRUCTION, ALTERATION, AND IMPROVEMENT – 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 article. Furthermore, reconstruction, alteration, and improvement shall not include any increase in the size and/or square footage of the residential structure.

RESIDENTIAL BUILDING – Any building or structure designed and occupied exclusively for residential purposes by not more than two families.

#### **Section 4. Exemption granted.**

The improvements to one and two-family residential buildings reconstructed, altered, or improved for residential purposes subsequent to the effective date of this article shall be exempt from taxation to the extent provided hereinafter.

#### **Section 5. Amount of exemption.**

- A. One- and two-family residential buildings reconstructed, altered, or improved for residential purposes subsequent to the effective date of this article shall be exempt for a period of one year to the extent of 100% of the increase in assessed value thereof attributable to such reconstruction, alteration, or

improvement, and for 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 \$24,000.00 in increased market value of the property attributable to such reconstruction, alteration, or improvement, and any increase in market value greater than such amount shall not be eligible for the exemption pursuant to this article.
- 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 increase in assessed value attributable to such reconstruction, alteration, or 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 must be commenced subsequent to the effective date of this article; and
  - (2) The value of such reconstruction, alteration, or improvement must exceed \$1,500. The maximum exemption permitted under this article is \$24,000.; and
  - (3) The greater portion, as so determined by square footage, of the building reconstructed, altered, or improved must be at least five years old; and
  - (4) Building permits must be obtained in accordance with local law; and
  - (5) Reconstruction, alteration, or improvements must be to the exterior of the structure.
- 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 Morristown for taxation, with such filing to be received in the office of said Assessor on or before the taxable status date for the Town of Morristown. 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 article, 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 article 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 article shall cease in the event that a building granted an exemption pursuant to this article 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 the Real Property Tax Law (such as § 485-e) shall continue under the previous exemption or abatement.

Section 8. Severability; filing; when effective.

- A. If any section or subsection, paragraph, clause, phrase, or provision of this article shall be adjudged invalid or held unconstitutional, the remaining portion(s) of this article 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 article with the State Board of Equalization, and with the Assessor who prepares the assessment roll on which the taxes of the Town of Morristown are levied.
- C. Effective date. This article is effective upon passage by the Town Board and filing with the Department of State pursuant to the Municipal Home Rule Law. However, the implementation of this article and the qualification for exemptions granted hereunder will not go into effect until March 2, 2008. This article shall sunset and terminate effective February 27, 2009.