

# Local Law Filing

(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  City  Town  Village  
(Select one.)

of DEERPARK

Local Law No. 2 of the year 20<sup>13</sup>

A local law "Reinvest in Deerpark Home Improvement Exemption" "A Local Law Creating Partial  
(Insert Title)  
Exemption from Real Property Taxation for certain home improvements pursuant to section  
421-F of the New York State Real Property Tax Law"

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

County  City  Town  Village  
(Select one.)

of Deerpark as follows:

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

**(Final adoption by local legislative body only.)**

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 2013 of the ~~(County)(City)(Town)(Village)~~ of Deerpark was duly passed by the Town Board on May 13, 2013, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*

**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 approved) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted *(Elective Chief Executive Officer\*)* on \_\_\_\_\_ 20  , 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 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. *(Elective Chief Executive Officer\*)*

Such local 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 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 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local *(Elective Chief Executive Officer\*)* law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_, 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 chairperson 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.)**

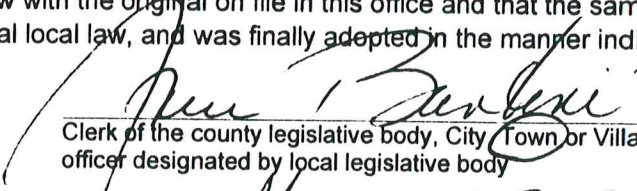
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority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

  
Clerk of the county legislative body, City/Town or Village Clerk or officer designated by local legislative body

Date: May 13, 2013

(Seal)



# TOWN OF DEERPARK

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**KARL A. BRABENEC, SUPERVISOR**  
**DAVID M. HOOVLER, COUNCILMAN**  
**GARY SPEARS, COUNCILMAN**  
**ARTHUR T. TROVEI, COUNCILMAN**  
**DAVID M. DEAN, COUNCILMAN**

**LOCAL LAW NO. 2 of 2013**  
**"REINVEST IN DEERPARK HOME IMPROVEMENT EXEMPTION"**  
**A LOCAL LAW CREATING**  
**PARTIAL EXEMPTION FROM REAL PROPERTY TAXATION**  
**FOR CERTAIN HOME IMPROVEMENTS PURSUANT TO**  
**SECTION 421-F OF THE NEW YORK STATE REAL PROPERTY TAX LAW**

WHEREAS, Section 421-f of the NYS Real Property Tax Law authorizes the adoption of a local law to grant real property tax exemptions for certain home improvements;

BE IT ENACTED by the Deer Park Town Board as follows:

The Reinvest in Deer Park Home Improvement Exemption.

1 Exemption granted.

Residential building, which for the purposes of this Article shall mean any building or structure designed and occupied exclusively for residential purposes by not more than two families, that are reconstructed, altered, or improved shall be exempt from taxation levied by the Town of Deer Park on the increase in assessed value attributable to such reconstruction, alteration, or improvement to the extent provided hereinafter, pursuant to section 421-f of the New York State Real Property Tax Law. The length of said exemption shall be eight years.

Such exemption shall be computed in accordance with the following table:

Year of Percentage of the Exemption "exemption base" exempt from tax

1	100
2	87.5
3	75
4	62.5
5	50
6	37.5
7	25
8	12.5

2 Exemption base and market value defined.

A. The "exemption base" shall be the increase in assessed value as determined in the initial year of the term of the exemption, except as provided in subparagraph (B) of this section.

B. In any year in which a change in level of assessment of 15% or more is certified for a final assessment roll pursuant to the rules of the state board (ORPS), the exemption base shall be multiplied by a fraction, the numerator of which shall be the total assessed value of the parcel on such final assessment roll (after accounting for any physical or quantity changes to the parcel since the immediately preceding assessment roll), and the denominator of which shall be the total assessed value of the parcel on the immediately preceding final assessment roll. The result shall be the new exemption base, notwithstanding the fact that the assessor receives certification of the change in level of assessment after the completion, verification, and filing of the final assessment roll. In the event that the assessor does not have custody of the roll when such certification is received, the assessor shall certify the recomputed exemption in a manner authorized by the New York State Real Property Tax Law.

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C. The exemption shall be limited to a maximum of \$80,000 in increased market value of the property attributable to such reconstruction, alteration, or improvement and any increase in market value contributable to new construction shall not be eligible for an exemption pursuant to this Article. The market value of such reconstruction, alteration, or improvement shall be equal to the increased assessed value attributable to such reconstruction, alteration, or improvement divided by the most recently established state equalization rate or special equalization rate, unless such rate is 95% or more, in which case the increase in assessed value attributable to such reconstruction, alteration, or improvement is to be considered equal to the market value.

#### Eligibility Requirements for Exemption.

No exemption pursuant to this Article shall be granted for reconstruction, alteration, or improvement unless:

- (1) such reconstruction, alteration, or improvement was commenced subsequent to the effective date of this Article.
- (2) the value of such reconstruction, alteration, or improvement exceeds \$3,000.
- (3) the greater portion, as so determined by square footage, of the building reconstructed, altered, or improved is at least five years old.
- (4) the property for which the exemption is sought must be a one- or two-family residence.
- (5) the reconstruction, alteration or improvement is not ordinary maintenance or repairs.

#### 3 Exemption discontinuance.

A. In the event that a building granted an exemption pursuant to this Article ceases to be used primarily for residential purposes or title thereto is transferred to other than the heirs or distributees of the owner, the exemption granted pursuant to this section shall cease.

B. Upon determining that an exemption granted pursuant to this Article should be discontinued, the assessor shall mail a notice so stating to the owner or owners thereof at the time and in the manner provided by section five hundred ten of the NYS Real Property Tax Law. Such owner or owners shall be entitled to seek administrative and judicial review of such action in the manner provided by law, provided that the burden shall be on such owner or owners to establish eligibility for the exemption.

#### 4 Time to file application.

Any exemption pursuant to this Article shall be granted only upon application by the owner thereof on the form prescribed by the state board. The application shall be filed with the Assessor of the Town of Deerpark on or before the taxable status date of March 1 to be eligible for an exemption to be entered on the assessment roll prepared on the basis of said taxable status date. Improvements to residential buildings must be completed to qualify for the exemption pursuant to this Article.

5 This Local Law shall take effect immediately upon its filing with the Secretary of State.

**Drafted by: Karl A. Brabenec, Town Supervisor**