

STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
WWW.DOS.NY.GOV

ANDREW M. CUOMO
GOVERNOR
ROSSANA ROSADO
SECRETARY OF STATE

September 23, 2019

Cindy Urtz
County of Madison

RE: County of Madison, Local Law 2 2019, filed on August 21 2019

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.ny.gov.

Sincerely,
State Records and Law Bureau
(518) 473-2492





MADISON COUNTY BOARD OF SUPERVISORS

John M. Becker, Chairman
Mark Scimone, County Administrator
Cindy Urtz, Clerk

138 N. Court St., PO Box 635
Wampsville, NY 13163
Phone: 315/366-2201
Fax: 315/366-2502

August 19, 2019

State Records and Law Bureau
One Commerce Plaza
99 Washington Ave.
Albany, New York 12231

RE: Local Law No. 2 of 2019 – A Local Law Amending Local Law No. 5 of 1984 Authorizing an Increase in the County of Madison's Share in the Expenses of Assessment Review Proceedings and Appeals

Dear Sir/Madam:

Enclosed please find the original of Local Law No. 2 of 2019 for filing, which was adopted by the Madison County Board of Supervisors on August 13, 2019.

If you have any questions regarding this local law, please call me at (315) 366-2201.

Thank you in advance for your assistance.

Very truly yours,

A handwritten signature in cursive script that reads "Cindy Urtz".

Cindy Urtz, Clerk

cu/
enclosure

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.

X County

- ~~City~~ of Madison
- ~~Town~~
- ~~Village~~

Local Law No. 2 of the year 2019

A LOCAL LAW AMENDING LOCAL LAW NO. 5 OF THE YEAR 1984
(Insert Title)
 AUTHORIZING AN INCREASE IN THE COUNTY OF MADISON'S SHARE
 IN THE EXPENSES OF ASSESSMENT REVIEW PROCEEDINGS AND
 APPEALS.

Be it enacted by the Board of Supervisors of the County of Madison
(Name of Legislative Body)

X County

- ~~City~~ of Madison as follows:
- ~~Town~~
- ~~Village~~

SEE ATTACHED PAGE

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

LOCAL LAW NO. 2 OF THE YEAR 2019

**A LOCAL LAW AMENDING LOCAL LAW NO. 5 OF THE YEAR 1984 AUTHORIZING AN INCREASE
IN THE COUNTY OF MADISON'S SHARE IN THE EXPENSES OF ASSESSMENT
REVIEW PROCEEDINGS AND APPEALS**

BE IT ENACTED, by the Madison County Board of Supervisors, as follows:

Section 1. INTENT: City and town assessors in Madison County set the values of real property assessments throughout the County of Madison. Because such assessments are used as the basis of the county's real property tax levy, the county has a substantial interest in the preservation of the integrity of the assessments made by such city and town assessors, as well as the special franchise assessments made by the State Board of Equalization and Assessment.

Periodically taxpayers have brought assessment review proceedings and from time to time reduction of several hundred thousand dollars in assessed valuation have been sought and, in some instances, secured. The defense of such assessment reviews has proven very expensive for the individual city or town involved, largely because of the necessity of engaging the services of special legal counsel and appraisers experienced in this area to match the legal counsel and expert witnesses employed by the contesting taxpayers. Thus, it appears to be in the interests of the county to join with the city and towns in resisting these suits which, if successful, can and have resulted in the granting of substantial assessment reductions and the consequent shifting of the city, town and county tax burden to the smaller taxpayers whose assessments have not been reduced.

Section 2. COUNTY FINANCIAL ASSISTANCE: To assist the local assessing units in the defense of assessment review proceedings and appeals, the Board of Supervisors may appropriate an annual sum not to exceed One Hundred Thousand Dollars (\$100,000.00). Upon request of a town or city faced with an assessment review proceeding seeking a reduction of more than One Hundred Thousand dollars (\$100,000.00) in assessed valuation, the Board of Supervisors may agree to financially assist such town or city in the defense thereof up to a stated sum as fixed in a resolution adopted by a two-thirds majority of the weighted voting strength of the Board, which sum shall in no event exceed 50% of the town's or city's cost and expenses actually incurred in the defense of such proceedings.

For assessment review proceedings seeking a reduction of less than one hundred thousand dollars (\$100,000.00) in assessed valuation, the Board of Supervisors may appropriate an annual sum not to exceed Fifteen Thousand dollars (\$15,000.00) and upon request may agree to financially assist such town or city in the defense thereof up to a stated sum as fixed in a resolution adopted by a two-thirds majority of the weighted voting strength of the Board, which sum shall in no event exceed 50% of the town's or city's cost and expenses actually incurred in the defense of such proceedings.

In order to qualify for this assistance, the affected local assessing unit shall notify the County Attorney and the Clerk of the Board of Supervisors upon service of such an action upon the assessing unit. The County Board of Supervisors will then determine if the County will intervene in the action as an interested party.

Such sum shall be paid upon audit of certified vouchers for such costs and expenses previously approved and paid by the town or city providing such county financial assistance shall in no event exceed 50% of the costs and expenses paid by the town or city.

Section 3. EFFECTIVE DATE: This local law shall take effect immediately upon the filing in the office of the secretary of state pursuant to Municipal Home Rule Law 27.

(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 20 19 of the (County)~~(City)(Town)(Village)~~ of Madison was duly passed by the Board of Supervisors on August 13, 20 19 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 _____ 2 _____ 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 _____ 2 _____ *(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 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 1, above.

Candy Holt, Clerk

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

Date: August 14, 2019

(Seal)