

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 PORT JERVIS

Local Law No. 14 of the year 20 17

A local law REQUIRING INCOME AND EXPENSE STATEMENTS AS THEY PERTAIN TO
(Insert Title)
GRIEVANCES OF ASSESSMENTS FILED AGAINST THE CITY OF PORT JERVIS

Be it enacted by the COMMON COUNCIL of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of PORT JERVIS as follows:

SEE ANNEXED PAGES.

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

LOCAL LAW #14 OF 2017
A LOCAL LAW REQUIRING INCOME AND EXPENSE STATEMENTS AS THEY
PERTAIN TO GRIEVANCES OF ASSESSMENTS
FILED AGAINST THE CITY OF PORT JERVIS

Purpose. The purpose of this local law is to require particular information about properties to be provided when an assessment grievance is filed against the City of Port Jervis.

Legislation:

-1. Required Filings.

A. Where a grievance has been filed with the Board of Assessment Review in the City of Port Jervis and the subject property is income producing, the owner shall be required to submit the following information no later than seven (7) calendar days after filing the grievance in all succeeding years:

1. As used in this Chapter, the term "income producing property" means real property owned for the purpose of securing an income from the property itself but shall not include residential property containing three or fewer dwelling units or property classified as Homestead as defined in Article 19 of the Real Property Tax Law of the State of New York.

2. A statement of all income derived from any and all expenses attributable to the operation of such property as follows:

- a. The statement shall be for the calendar year preceding the date the statement shall be filed when the owner's books and records reflecting the operation of the property are maintained on a calendar year basis.
- b. The statement shall be for the last fiscal year concluded as of the first day of August preceding the date the statement shall be filed when the owner's books and records reflecting the operation of the property are maintained on a fiscal year basis for federal income tax purposes.
- c. The statement shall be for the period of ownership where the owner of the property has not operated the property and is without knowledge of the income and expenses of the operation of the property for a consecutive twelve month period concluded as of the first day of August preceding the date the statement shall be filed.
- d. The Assessor may extend the time for filing an income and expense statement by a period not to exceed fourteen (14) days upon a demonstration of good cause by the filer.

B. Such statements shall contain the following declaration:

"I certify that all information contained in this statement is true and correct to the best of my knowledge and belief. I understand that the willful making of any false statement of material fact herein will subject me to the provisions of law relevant to

the making and filing of false instruments and will render this statement null and void.”

- C. The form on which such statement shall be submitted and the manner by which the form shall be submitted shall be the determination of the City Assessor.
- 2. **Authority of the Assessor.** The Assessor shall be authorized to promulgate rules and regulations necessary to effectuate the purposes of this Chapter.
- 3. **Confidentiality.** Any officer, agent, independent contractor, or assign of the City of Port Jervis shall maintain the confidentiality of the contents of any and all income and expense statements submitted.
- 4. **Failure to File.**
- A. In the event that the owner of the income producing property files a grievance and fails to file an income and expense statement within seven (7) days after filing the grievance, on a form and in the method prescribed by the Assessor, such owner shall be subject to a penalty in amount of three percent (3%) of the assessed value of such income producing property for the current fiscal year.
- B. Where an income and expense statement required under the provisions of this Chapter has not been timely filed, the Assessor may compel the production of the books and records of the owner of the relevant property by subpoena. The Assessor may also make application to any court of competent jurisdiction for an order compelling the owner to furnish the required income and expense statement.

PLEASE TAKE NOTICE TO THE EXTENT THAT THIS LOCAL LAW MAY CONFLICT WITH APPLICABLE PORTIONS OF THE CITY LAW OF THE STATE OF NEW YORK, IT IS THE STATED INTENTION OF THE CITY TO EXERCISE ITS AUTHORITY TO SUPERSEDE AND AMEND, AS GRANTED UNDER THE MUNICIPAL HOME RULE LAW OF THE STATE OF NEW YORK, SECTION 10. THE CITY HEREBY PROVIDES NOTICE THAT IT IS EXERCISING ITS AUTHORITY TO SUPERSEDE AND AMEND PURSUANT TO MUNICIPAL HOME RULE LAW OF THE STATE OF NEW YORK SECTION 22.

(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. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, 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. 14 of 20 17 of the ~~(County)(City)(Town)(Village)~~ of PORT JERVIS was duly passed by the COMMON COUNCIL on _____ 20 17, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the MAYOR and was deemed duly adopted *(Elective Chief Executive Officer*)* on OCTOBER 23 20 17, 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 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 2 above.



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

Date: 10/24/2017

(Seal)

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

November 8, 2017

William D Bavosa
390 Minisink Turnpike
Port Jervis NY 12771

RE: City of Port Jervis, Local Law 14 2017 , filed on November 3, 2017

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

