



# City of Niagara Falls, New York

P.O. Box 69, Niagara Falls, NY 14302-0069

April 28, 2014

Members of the City Council  
and  
Carol Antonucci, City Clerk

Council Members and Madam:

You are hereby notified of a Special Meeting of the City Council of the City of Niagara Falls, New York called pursuant to Section 3.9.b of the City Charter, to be held on Friday, May 2, 2014 at 4:00 p.m. in the Council Chambers, City Hall, 745 Main Street, Niagara Falls, New York for the following purpose:

1. Conduct Public Hearing to amend the City Charter relative to amending Article VIII entitled "Taxation and Assessment" by adding a new Section 201-e entitled "Enactment of Assessment Relief for Improvements Damaged by Severe Weather Pursuant to the Provisions of Part T of Chapter 55 of the Laws of New York for 2014 entitled 'Mohawk Valley and Niagara County Assessment Relief Act.'"
2. Review and act on Local Law to amend the City Charter relative to amending Article VIII entitled "Taxation and Assessment" by adding a new Section 201-e entitled "Enactment of Assessment Relief for Improvements Damaged by Severe Weather Pursuant to the Provisions of Part T of Chapter 55 of the Laws of New York for 2014 entitled 'Mohawk Valley and Niagara County Assessment Relief Act.'"

Respectfully submitted,

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CHARLES WALKER  
Council Chairperson



NIAGARA FALLS LOCAL LAW NO. \_\_\_\_\_ FOR THE YEAR 2014

A Local Law to amend the Niagara Falls City Charter as amended, by adding Section 201-e entitled "Enactment of Assessment Relief for Improvements Damaged by Severe Weather pursuant to the Provisions of Part T of Chapter 55 of the Laws of New York for 2014 entitled 'Mohawk Valley and Niagara County Assessment Relief Act.'" of Article VIII of the Charter, entitled "Taxation and Assessment."

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF NIAGARA FALLS, NEW YORK, as follows:

Section 1. The Niagara Falls City Charter, as amended, is hereby amended by adding Section 201-e entitled "Enactment of Assessment Relief for Improvements Damaged by Severe Weather pursuant to the Provisions of Part T of Chapter 55 of the Laws of New York for 2014 entitled 'Mohawk Valley and Niagara County Assessment Relief Act.'" to read as follows:

**Section 201-e**

**I. Definitions. For the purposes of this Section, the following terms shall have the following meanings:**

**(a) "Impacted tax roll" shall mean the final assessment roll which satisfies both of the following conditions: (a) the roll is based upon a taxable status date occurring prior to June 20, 2013; and (b) taxes levied upon that roll by or on behalf of a participating municipality are payable without interest on or after June 20, 2013.**

**(b) "Severe weather" shall mean the storms, rains, winds, or floods which occurred within an eligible county during the period beginning on June 20, 2013 and ending August 9, 2013.**

**(c) "Total assessed value" shall mean the total assessed value on the parcel prior to any and all exemption adjustments.**

**(d) "Improved value" shall mean the market value of the real property improvements excluding the land.**

**(e) "Property" shall mean "real property", "property" or "land" as defined under paragraphs (a) through (g) of subdivision 12 of Section 102 of the Real Property Tax Law.**

**II. Procedure for Reduction of Assessed Value**

**(a) Notwithstanding any provision of law to the contrary, where real property impacted by severe weather is located within the City of Niagara Falls, assessment relief shall be granted as follows:**

Anderson \_\_\_\_ Choolokian \_\_\_\_ Grandinetti \_\_\_\_ Touma \_\_\_\_ Walker \_\_\_\_

(i) If the property lost at least fifty but less than sixty percent of its improved value due to severe weather, the assessed value attributable to the improvements shall be reduced by fifty-five percent on the impacted tax roll.

(ii) If the property lost at least sixty but less than seventy percent of its improved value due to severe weather, the assessed value attributable to the improvements shall be reduced by sixty-five percent on the impacted tax roll.

(iii) If the property lost at least seventy but less than eighty percent of its improved value due to severe weather, the assessed value attributable to the improvements shall be reduced by seventy-five percent on the impacted tax roll.

(iv) If the property lost at least eighty but less than ninety percent of its improved value due to severe weather, the assessed value attributable to the improvements shall be reduced by eighty-five percent on the impacted tax roll.

(v) If the property lost at least ninety but less than one hundred percent of its improved value due to severe weather, the assessed value attributable to the improvements shall be reduced by ninety-five percent on the impacted tax roll.

(vi) If the property lost one hundred percent of its improved value due to severe weather, the assessed value attributable to the improvements shall be reduced by one hundred percent on the impacted tax roll.

(vii) The percentage loss in improved value for this purpose shall be determined by the Assessor in the manner provided by this section and the provisions of Chapter 55 of the Laws of New York for 2014, subject to review by the Board of Assessment Review.

(b) To receive such relief pursuant to this section, the property owner shall submit a written request to the Assessor on a form approved by the Director of the State Office of Real Property Tax Services within ninety days following the date upon which Chapter 55 of the Laws of New York for 2014 was approved by the governor. Such request shall describe in reasonable detail the damage caused to the property by severe weather and the condition of the property following the severe weather and shall be accompanied by supporting documentation, if available.

(c) Upon receiving such a request, the Assessor shall make a finding, as to whether the property lost at least fifty percent (50%) of its improved value as a result of severe weather, and thereafter the Assessor shall adopt or classify the percentage loss of improved value within one of the following ranges:

(i) At least fifty percent but less than sixty percent,

(ii) At least sixty percent but less than seventy percent,

(iii) At least seventy percent but less than eighty percent,

(iv) At least eighty percent but less than ninety percent,

(v) At least ninety percent but less than one hundred percent, or

(vi) One hundred percent.

(d) The Assessor shall mail written notice of such finding to the property owner and the City. Where the Assessor finds that the loss in improved value is less than fifty percent (50%), or classifies the loss within a lower range than the property owner believes is warranted, the property owner may file a complaint with the Board of Assessment Review. Such Board shall reconvene upon ten days written notice to the property owner and Assessor to hear the appeal and determine the matter, and shall mail written notice of its determination to the Assessor and property owner. The provisions of Article 5 of the Real Property Tax Law shall govern the review process to the extent practicable. For the purposes of this section only, the applicant may commence within 30 days of service of a written determination, a proceeding under Title 1 of Article 7 of the Real Property Tax Law, or, if applicable, under Title 1-A of Article 7 of the Real Property Tax Law. Sections 727 and 739 of the Real Property Tax Law shall not apply.

(e) Where property has lost at least fifty percent (50%) of its improved value, the assessed value attributable to the improvements on the property on the impacted assessment roll shall be reduced by the appropriate percentage specified in subdivision (a) of this section, provided that any exemptions which the property may be receiving shall be adjusted as necessary to account for such reduction in the total assessed value. To the extent the total assessed value of the property originally appearing on such roll exceeds the amount to which it should be reduced pursuant to this section, the excess shall be considered an error in essential fact as defined by subdivision 3 of Section 550 of the Real Property Tax Law. If the error appears on a tax roll, the tax roll shall be corrected in the manner provided by Section 554 of the Real Property Tax Law or a refund or credit of taxes shall be granted in the manner provided by Section 556 or Section 556-b of the Real Property Tax Law. If the error appears on a final assessment roll but not on a tax roll, such final assessment roll shall be corrected in the manner provided by Section 553 of the Real Property Tax Law. The errors in essential fact found pursuant to this section on either the tax roll or final assessment roll, upon application to the County Director of Real Property Tax Services, shall be forwarded by the County Director of Real Property Tax Services immediately to the levying body for an immediate order setting forth the appropriate correction.

Section 2. This Local Law shall take effect as provided in the Municipal Home Rule

Law.

Underlining and **Bold** indicate additions.

**Bold** and **[Brackets]** indicate deletions.