ECLEG APR12'11 A10:30

COUNTY OF ERIE

LOCAL LAW INTRO. NO. 2 - 2011

LOCAL LAW NO. 1 -2011

A Local Law in relation to conservation easement agreement exemptions in the Town of Orchard Park

Be it enacted by the Legislature of the County of Erie as follows:

SECTION 1. LEGISLATIVE INTENT. The Town of Orchard Park is authorized to adopt a Local Law to create and implement conservation easement agreement exemptions, pursuant to Real Property Tax Law §491, in an effort to promote open space in the town. Because the exemption results in a respread of property tax, it has no fiscal impact to the revenue of the County of Erie. Concurrent adoption of a resolution clarifying an "add back" will be necessary to fully implement the legislative intent of this Local Law.

SECTION 2. DEFINITIONS. For the purpose of this section, the following terms shall have the following meanings: "open space" or "open area" means any space or area characterized by natural scenic beauty or whose existing openness, natural condition or present state of use, if retained, would enhance the present or potential value of abutting or surrounding urban development or would maintain or enhance the conservation of natural or scenic resources. "Natural Resources" shall include, but not be limited to, agricultural lands defined as open lands actually used in bona fide agricultural production.

SECTION 3. PROCEDURES FOR OBTAINING A CONSERVATION EASEMENT AGREEMENT.

(a) Any owner or owners of land may submit a proposal to the town board of the Town of Orchard Park for the granting of interest or rights in real property for the preservation of open space or areas. Such proposal shall be submitted in such a manner and form as may be prescribed by the Conservation Board of the Town of Orchard Park.

(b) Upon receipt of such proposal, the town board shall convey the proposal to the Conservation Board of the Town of Orchard Park. The Conservation Board shall investigate the area to determine if the proposal would be of benefit to the people of the Town and may negotiate the terms and conditions of the offer. If the Conservation Board determines that it is in the public interest to accept such proposal, it shall recommend to the town board that it hold a public hearing for the purpose of determining whether or not the town should accept such proposal.

(c) The Town Board shall, within thirty days of receipt of such advisory opinion, hold a public hearing concerning such proposal at a place within the Town. At least ten days notice of the time and place of such hearing shall be published in a paper of general circulation in such town, and a written notice of such proposal shall be given to all adjacent property owners and to any municipality whose boundaries are within five hundred feet of the boundaries of said proposed area, and to the school district in which it is located.

(d) The Town Board, after receiving the reports of the Conservation Board the Town of Orchard Park and after such public hearing, may adopt the proposal or any modification thereof it deems appropriate or may reject it in its entirety.

(e) If such proposal is adopted by the Town Board, it shall be executed by the owner or owners in written form and in a form suitable for recording in the Erie County Clerk's office.

(f) Such agreement may not be canceled by either party. However, the owner or owners thereof may petition the Town Board for cancellation upon good cause shown, and such cancellation may be granted only upon payment of the penalties provided in this law.

(g) Conservation Easements have been granted by the Town Board of the Town of Orchard Park under a prior Local Law adopted by the Town Board of the Town of Orchard Park. Those Conservation Easements shall remain in effect. The owners of property which are encumbered by such easements shall be entitled to exemptions upon compliance of Section 4 of this Local Law.

SECTION 4. COMPUTATION.

(a) An exemption granted pursuant to this section shall commence as of the effective date of the conservation easement agreement, and shall terminate upon the expiration or termination of such conservation easement agreement.

(b) The following table shall illustrate the computation of the exemption:

Commitment	Percentage of Exemption
15 to 29 years	50%
30 to 49 years	75%
50 to 75 years	85%
Perpetual	90%

Such exemption shall be granted only upon application by the owner or owners of such real property on a form prescribed by the State Board. Such application shall be filed with the assessor of the Town on or before the taxable status date of the Town of Orchard Park.

(c) If satisfied that the applicant is entitled to an exemption pursuant to this section, the assessor shall approve the application and such real property shall thereafter be exempt from taxation and special ad valorem levies as provided in this section commencing with the assessment roll prepared on the basis of the taxable status date. The assessed value of any exemption granted pursuant to this section 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.

(d) Whenever a conservation easement encumbers only a portion of a parcel, the assessor shall henceforth enter that portion of the parcel encumbered by such easement as a separate parcel on all subsequent assessment rolls.

SECTION 5. PENALTIES FOR OFFENSES. If there is a violation of the terms and conditions of the conservation easement agreement or if such conservation easement agreement is canceled by the Town Board upon petition, then the owner or owners of such property must pay to the town, the following amounts:

(a) All taxes abated pursuant to the conservation easement agreement, as limited by the remainder of this section, including, if applicable, those taxes imposed by the county, town, school districts and all special improvement districts and other taxing units to which the property

is subject. Repayment of the aforementioned abated taxes shall be equal to five times the taxes saved in the last year in which the land benefited from a conservation easement agreement exemption, plus interest of six percent per year compounded annually for each year in which an exemption was granted, not exceeding five years.

(b) Payments shall be added by or on behalf of each taxing jurisdiction to the taxes levied on the assessment roll prepared on the basis of the first taxable status date after there is a violation of the terms and conditions of the conservation easement or such conservation easement agreement is canceled.

SECTION 6. EFFECTIVE DATE. This Local Law shall take effect immediately.

SECTION 7. SEVERABILITY. If any clause, sentence, paragraph, subdivision, section or part of this Local Law or the application thereof, to any person, individual, corporation, firm, partnership, entity or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional such order of judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this Local Law or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such judgment or order shall be rendered.

SPONSORED BY

LEGISLATOR JOHN J. MILLS

STATE OF NEW YORK

LEGISLATURE OF ERIE COUNTY
CLERK'S OFFICE

BUFFALO, N.Y., April 28, 2011

TO WHOM IT MAY CONCERN:

I HEREBY CERTIFY, *That at the **9th** Session of the Legislature of Erie County, held in the Legislative Chambers, in the City of Buffalo, on the **Twenty-Eighth** day of **April, 2011 A.D.**, a Resolution was adopted, of which the following is a true copy:*

AYES: 14
NOES: 0

REFERENCE: **Local Law Intro 2-1 (2011)**

ATTEST

ROBERT M. GRABER
Clerk of the Legislature of Erie County