

January 31, 2002

COMMUNITY ENRICHMENT
COMMITTEE
REPORT NO. 2

ALL MEMBERS PRESENT EXCEPT LEGISLATOR MARINELLI.

| | | | | AS AMENDED |
|----|--|------|-------|-------------------|
| 1. | Item | Page | -2002 | (Int. 3-6) |
| | DeBENEDETTI, CUSACK, WEINSTEIN, GREENAN, RANZENHOFER, LARSON, McCARVILLE, CHASE, FISHER, PEOPLES, KUWIK & DUSZA | | | |

WHEREAS, Erie County has a number of historic homes on the national, state and local registries which represent the history and culture of the region and are worthy of preserving, and

WHEREAS, to promote cultural tourism which may help to attract and retain jobs in Erie County, property owners of landmarks need to invest in the upkeep and rehabilitation of their historic properties, and

WHEREAS, many landmark homes have fallen into a state of disrepair due to lack of incentives or financial assistance for the owners to restore or maintain the building to its original condition, and

WHEREAS, homeowners interested in restoring their own properties, may not be able to afford to do so when faced with potential increases in taxation as the result of alterations, and

WHEREAS, there is a need to provide financial incentives for homeowner investment in low income residential neighborhoods which may contain landmark buildings or districts designated by Cities, Towns and Villages in Erie County, and

WHEREAS, the New York State has authorized local governments to offer real property tax exemption to alterations or rehabilitation of historic property as authorized pursuant to Section 96-a and 119-aa through 119-dd of the General Municipal Law and section 444-a of the Real Property Tax Law and all other powers granted to the local governments to provide such exemption, and

WHEREAS, municipalities in Erie County have local laws for designation of landmark buildings and districts,

NOW, THEREFORE, BE IT

RESOLVED, that Erie County Legislature study the benefit of such real property tax exemption to alterations or rehabilitation of historic property for purpose of promoting restoring or

improving historically or architecturally significant properties which are subject to the regulations of the Historic Preservation Law of the Cities, Towns and Villages, and be it further

RESOLVED, that this study apply to alterations or rehabilitation of historic property as authorized pursuant to Section 96-a and 119-aa through 119-dd of the General Municipal Law and section 444-a of the Real property Tax Law and all other powers granted to the Erie county to provide such exemption as shown in the Exemption Schedule:

Exemption Schedule.

Historically property which shall be defined hereafter shall be exempt from taxation to the extent of any increase in value attributable to such alteration or rehabilitation pursuant to the following schedule:

| <u>Year of Exemption</u> | <u>Percentage of Exemption</u> |
|--------------------------|--------------------------------|
| 1 | 100% |
| 2 | 100% |
| 3 | 100% |
| 4 | 100% |
| 5 | 100% |
| 6 | 80% |
| 7 | 60% |
| 8 | 40% |
| 9 | 20% |
| 10 | 0% |

and be it further

RESOLVED, that the Erie County Legislature review and recommend guidelines for alterations or rehabilitation, based on the state mandated criteria shown below.

- A. Alterations and rehabilitation of exteriors of historic property approved by the City, Town or Village prior to commencement of work, and
- B. Such property must be "historic" which shall mean that the property has been designated as a landmark or is a property that is located in and contributes to the character of a designated historic district, created by a local law which was passed pursuant to Section 96-a or 119-dd of the General Municipal Law, and

- C. Alteration or rehabilitation of public interiors (to the extent the public interiors are regulated by the local preservation law) of historic property must meet guidelines and review standards established in the local preservation law, and
- D. Alterations and rehabilitation must be commenced subsequent to the effective date of this local law, and be it further

RESOLVED, that the Erie County Legislature study the filing of the application for County real property exemption with City, Town or Village Clerk where the property is located. Such exemptions are granted by local governments where the Assessor is satisfied that applicant is entitled to an exemption pursuant to state law, and be it further

RESOLVED, that certified copies of this resolution be sent to the County Executive Joel A. Giambra, County Attorney Frederick A. Wolf and Budget Director Joseph Passafiume.

Fiscal Impact: To Be Determined
(4-0) Legislator Marinelli absent.

ELISE CUSACK
CHAIRPERSON