

At a Regular Meeting of the Common Council of the City of Plattsburgh, New York, held, Thursday, December 19, 1985

PRESENT: Mayor Rennell, Aldermen Stewart, Hall, Lockwood, Blumette, Poitras and LaMarche

ABSENT: None

By Alderman LaMarche ; seconded by Alderman Lockwood:

LOCAL LAW NO. 3 of 1985

A LOCAL LAW ESTABLISHING THE POSITION OF ASSESSOR:
AMENDING TITLE XIV ASSESSMENT AND TAXATION OF THE
CITY CHARTER: CREATING A BOARD OF ASSESSMENT REVIEW
AND CHANGING DATES FOR TAXABLE STATUS OF REAL
PROPERTY, DATES FOR COMPLETION OF ASSESSMENT ROLL
GRIEVANCE DAY AND COMPLETION OF FINAL ASSESSMENT ROLL.

BE IT ENACTED BY THE MAYOR AND COMMON COUNCIL OF THE CITY OF PLATTSBURGH, NEW YORK AS FOLLOWS:

SECTION 1. Section 145-A of the Charter of the City of Plattsburgh, New York is hereby replaced by a new Section 145-A to read as follows:

SECTION 145-A. CREATION OF POSITION OF ASSESSOR AND CREATION OF BOARD OF ASSESSMENT REVIEW.

There shall be, in the City of Plattsburgh, New York, a sole assessor. The Assessor shall be appointed by the Common Council of the City of Plattsburgh and shall have all the qualifications and training specified in Section 310 of the Real Property Law of the State of New York. The term of office shall be six years and the term of the present sole Assessor is continued to September 30, 1989. The Commission of Assessment and Taxation as created by former Section 145-A of the Charter of the City of Plattsburgh, New York shall hereafter be known as the Board of Assessment Review and shall consist of five members. The members of the Commission of Assessment and Taxation presently serving are continued in office and shall hereafter constitute the Board of Assessment Review. Said members shall be appointed by the Mayor with the approval of the Common Council and serve for a term of five years. The members shall elect one of their members to be chairman.

SECTION 146. ASSESSMENT OF TAXES.

The assessor shall, in each year, prepare an assessment roll of the persons and property taxable within the city in the same manner and form as required by the rules and regulations of the New York State Board of Equalization and Assessment. Except as otherwise provided by Law, only one assessment shall be made each year for all the taxes levied within the city during that year.

SECTION 147. VALUATION DATE.

Beginning with the 1986 assessment rolls, the valuation date shall be January 1 of each year.

SECTION 148. TAXABLE STATUS DATE.

Taxable status date shall be March 1 of each year. On or before March 1 of each year, the Assessor shall complete an inventory of all real property in the City of Plattsburgh, New York including the names of the owners.

SECTION 149. COMPLETION OF TENTATIVE ASSESSMENT ROLL.

The assessor shall complete a tentative assessment roll prior to May 1 of each year and cause notice of such completion to be published in the official newspaper of the City of Plattsburgh, New York on or before May 1 of each year. The tentative assessment roll shall be available for public inspection in the office of the Assessor until the third Tuesday in May of each year, and for so many days thereafter as the Board of Assessment Review deems necessary.

SECTION 150. COMPLETION OF FINAL ASSESSMENT ROLL.

The assessment roll shall be completed and filed in the office of the Assessor and copies thereof furnished to the City Clerk and the Clinton County Board of Legislature on or before July 1 of each year and notice of the completion and filing of the final assessment roll shall be published in the official newspaper of the city on or before July 1 of each year.

SECTION 151. POWERS AND DUTIES.

The Board of Assessment Review and the Assessor shall have the powers and duties prescribed by Title 1 - A of the Real Property Tax Law of the State of New York.

SECTION 2. Sections 146, 147, 148 and 149 of the Charter of the City of Plattsburgh are hereby repealed.

SECTION 3. All other provisions and special acts or local laws including Chapter 269 of the Laws of 1902 known as the City Charter as amended by various local laws inconsistent with the provisions of this act are hereby superseded.

SECTION 4. This act shall be effective as to assessments and taxation commencing January 1, 1986.

On roll call, Aldermen Stewart, Hall, Lockwood, Blumette, Poitras and LaMarche voted in the affirmative; no one in the negative; **CARRIED.**

Certified to the Mayor this *26* day of *December*, 1985.

Alice J. Cote

CITY CLERK

The foregoing local law is hereby approved after public hearing held this *26* day of *December*, 1985.

Carlton Russell

MAYOR