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

Local Law No.  3 of the year 2021

A local law Requiring Income and Expense Statement for Grievances Filed Relating to Real Property

(Insert Title)

Be it enacted by the Town Board  

(Name of Legislative Body)

☐ County  ☐ City  ☒ Town  ☐ Village  
(SELECT ONE)

of Monroe as follows:

(If additional space is needed, attach pages the same size as this sheet, and number each.)
(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. 3 of 2021 of the (County)/(City)/(Town)/(Village) of Monroe was duly passed by the Town Board on April 22, 2021, in accordance with the applicable provisions of law.

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. of 20___ of the (County)/(City)/(Town)/(Village) of ____________________________ was duly passed by the (Name of Legislative Body) on ____________________ 20__, and was (approved)(not approved) (repassed after disapproval) by the (Elective Chief Executive Officer\(^*\)) and was deemed duly adopted on ____________________ 20__, 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 (Name of Legislative Body) on ____________________ 20__, and was (approved)(not approved) (repassed after disapproval) by the (Elective Chief Executive Officer\(^*\)) on ____________________ 20__.

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 (Name of Legislative Body) (repassed after disapproval) by the (Elective Chief Executive Officer\(^*\)) 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 1_____ above.

(Seal)

Clerk of the county legislative body, City, Town or Village

Date: 4-23-20__
TOWN OF MONROE

LOCAL LAW NO. 3 OF 2021

A LOCAL LAW REQUIRING INCOME AND EXPENSE STATEMENT FOR GRIEVANCES FILED RELATING TO REAL PROPERTY

BE IT ENACTED by the Town Board of the Town of Monroe, Orange County, New York ("Town Board") as follows:

Section 1. Legislative Intent.

It is the intent of this Local Law to require an Income and Expenses Statement to be provided for any grievance filed from property owner with the Town Assessor pursuant to the procedures contained herein:

Section 2. Authority.

This Local Law is adopted pursuant to Real Property Tax Law § 305 which relates to the income and expense statements pertaining to income-producing properties submitted to an assessor for his or her use in the assessment of real property.

Section 3. Local Law Requiring the filing of an Income and Expense Statement relating to grievances filed.

I. Where real property is income producing property, not to include residential property containing three or fewer dwelling units or property classified as "homestead" pursuant to Article 19 of the RPTL, and the owner or his representative has filed a grievance with the Board of Assessment Review, the owner shall be required to submit to the Assessor's Office a statement of all income derived from any and all expenses attributable to the operation of such real property as follows:

(1) In the event the Owner's records are maintained on a calendar year basis, the Owner shall submit the statement for the calendar year accompanied by statements for the three (3) calendar years preceding the submission;

(2) In the event the Owner's records are maintained on a fiscal year basis for federal income tax purposes, the Owner shall submit the statement for the fiscal year accompanied by statements for the three (3) fiscal years preceding the submission;

(3) Notwithstanding provisions (1) and (2) of this subdivision, where the Owner of the property has not operated said property and is without knowledge of the income and expenses related thereto for thirty-six (36) consecutive months preceding the date of submission, the statement shall be for the period of ownership.

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(4) Value is to be determined based upon the full market value of the real property, which is based upon gross income as related to market value from rental and lease information.

(5) The Town shall not change commercial assessments based on occupancy.

(6) Upon a showing of good cause by the Owner, the Town Assessor will be permitted to extend the time for filing an income and expense statement by a period not to exceed thirty (30) days.

II. Contents and Methods of Filing:

a. Income and Expense Statements shall contain the following declaration: "I certify that all information contained in this statement is true and accurate to the best of my knowledge and belief. I understand that the willful making of any false statement of material fact contained herein will subject me to the provisions of law relevant to the making or filing of false instruments and will render this statement null and void."

b. The form on which the above statement shall be submitted shall be prepared by the Town Assessor. Copies of such form shall be made available at the office of the department in the county in which the property is located. The Town Assessor may also require that such a statement be submitted electronically as the Town Assessor may determine. Upon a showing of good cause, the Town Assessor may waive any rule requiring electronic filing. The Town Assessor may permit a statement to be filed in another manner as he or she designates.

III. Grievance Filing and Accompanying Statement:

a. In the event a grievance is filed with the Board of Assessment Review, grievance must be accompanied by an income and expense statement no later than seven (7) days after the filing of the grievance in all succeeding years.

b. If the Owner fails to file that income and expense statement within the applicable seven (7), such Owner shall be subject to a penalty not to exceed three percent (3%) of the assessed value of the income producing property for the current fiscal year.

c. Where this accompanying statement has not been timely filed, the Town Assessor may compel by subpoena the production of the books and records of the owner relevant to the income and expenses of the property. The Town Assessor may also make application to any court of competent jurisdiction for an order compelling the furnishing of such a statement.

IV. Obligations of the Town Officer:
a. Except in accordance with judicial mandate, or as otherwise provided by law, it shall be unlawful for the Town Assessor or any Town employee, engaged or retained, to divulge or make known the amount of income and/or expenses of any particulars contained therein.

b. The Town officer charged with the custody of such statements shall not be required to produce any statements or evidence of anything contained therein in any action or proceeding, except on behalf of the Town or the Town Assessor.

c. Any violations of the provisions of this section shall be punishable by a fine not exceeding one thousand dollars ($1,000) or by imprisonment not exceeding one year, or both, at the discretion of the Court. If the offender is an officer or employee of the Town, said offender shall be dismissed from Town Office.

Section 4. State Environmental Quality Review Act.

Pursuant to 6 NYCRR 617.5 (20) and (27), this Local Law is classified as a Type II action which requires no further review under the State Environmental Quality Review Act.

Section 5. The Town Assessor shall be authorized to promulgate rules and regulations necessary to effectuate the purposes of this section.

Section 6. Severability.

If a court of competent jurisdiction determines that any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this Local Law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 7. Effective date.

This Local Law shall be effective immediately upon filing with the Secretary of State.