

Chapter 4

ASSESSMENTS

§ 4-1. Legislative intent.

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§ 4-6. When effective; permissive referendum.

[HISTORY: Adopted by the Board of Trustees of the Village of St. Johnsville 4-20-1994 by L.L. No. 1-1994.¹ Amendments noted where applicable.]

GENERAL REFERENCES

Taxation — See Ch. 236.

§ 4-1. Legislative intent.

The intent of the Board of Trustees of the Village of St. Johnsville is to implement § 1402, Subdivision 3, of the Real Property Tax Law providing for the voluntary termination of the Village's status as an assessing unit, as provided in the Village Law and Real Property Tax Law. It is also the intent of this chapter to abolish the position of the Board of Assessors and to terminate any and all responsibility as provided by law for the review of the assessments of real property located within the Village of St. Johnsville.

§ 4-2. Cessation of Village as assessing unit.

On or after the effective date of this chapter, the Village of St. Johnsville shall cease to be an assessing unit.

§ 4-3. Board of Assessors abolished.

The Board of Assessors in the Village of St. Johnsville is hereby abolished.

§ 4-4. Levy of Village taxes on town assessment roll.

On or after the effective date of this chapter, taxes in the Village of St. Johnsville shall be levied on a copy of the applicable part of the assessment roll of the Town of St. Johnsville with the taxable status date of such town controlling for Village purposes.

1. Editor's Note: See Editor's Note at the end of § 4-6 for historical information.

§ 4-5. Filing.

Within five days of the effective date of this chapter, the Board of Trustees of the Village of St. Johnsville shall file a copy of this chapter with the Clerk and Board of Assessors of the Town of St. Johnsville and with the State Board of Equalization and Assessment.

§ 4-6. When effective; permissive referendum.

This chapter shall take effect immediately upon filing with the Secretary of State, provided, however, that such chapter is subject to a permissive referendum and the Village Clerk shall forthwith proceed to notice such fact and conduct such referendum if required by petition. ²

2. Editor's Note: This chapter was originally adopted 3-17-1993 by L.L. No. 1-1993; no valid petition was filed as of 4-17-1993. However, because L.L. No. 1-1993 was not filed with the state, the Village readopted its provisions as L.L. No. 1-1994 and filed it with the state with no need for further permissive referendum.