

Chapter 7, ASSESSMENTS

[HISTORY: Adopted by the Board of Trustees of the Village of Horseheads 1-10-1985 as L.L. No. 2-1985. Amendments noted where applicable.]

GENERAL REFERENCES

Taxation -- See Ch. 226.

§ 7-1. Legislative intent.

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

§ 7-2. Cessation of village as assessing unit.

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

§ 7-3. Abolition of position of Assessor.

The position of Assessor in the Village of Horseheads is hereby abolished.

§ 7-4. Abolition of Board of Assessment Review.

The Board of Assessment Review in the Village of Horseheads is hereby abolished.

§ 7-5. Basis of levy of village taxes.

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

§ 7-6. Filing of copies.

Within five (5) days of the effective date of this chapter, the Board of Trustees of the Village of Horseheads shall file or cause the filing of a copy of this chapter with the Clerk and Assessor of the Town of Horseheads and with the New York State Board of Equalization and Assessment.

§ 7-7. When effective.

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 to conduct such referendum if required by petition.^{EN(1)}

Endnotes

1 (Popup - Popup)

Editor's Note: No valid petition was filed.