

Chapter 7

ASSESSMENT

Local Law
No. 4
1984

A LOCAL LAW TO TERMINATE THE VILLAGE OF WALTON'S STATUS AS AN ASSESSING UNIT FOR VILLAGE REAL PROPERTY TAX AND TO ELIMINATE THE POSITIONS OF ASSESSOR AND BOARD OF ASSESSMENT REVIEW

- § 7-1. Legislative intent.
- § 7-2. Cessation as assessing unit.
- § 7-3. Position of Assessor abolished.
- § 7-4. Board of Assessment review abolished.
- § 7-5. Acceptance of town's assessment roll.
- § 7-6. Filing of copy.
- § 7-7. When effective.

[HISTORY: Adopted by the Board of Trustees of the Village of Walton 3-5-84 as Local Law No. 4, 1984. Amendments noted where applicable.]

Be it enacted by the Board of Trustees of the Village of Walton as follows:

§ 7-1. Legislative intent.

The intent of the Board of Trustees of the Village of Walton 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 now provided in the Village Law and the Real Property Tax Law. It is also the intent of this local law to abolish the position of Assessor (or 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 Walton.

§ 7-2. Cessation as assessing unit.

On or after the effective date of this local law, the Village of Walton shall cease to be an assessing unit.

§ 7-3. Position of Assessor abolished.

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

§ 7-4. Board of Assessment review abolished.

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

§ 7-5. Acceptance of town's assessment roll.

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

§ 7-6. Filing of copy.

Within five (5) days of the effective date of this local law, the Board of Trustees of the Village of Walton shall file a copy of such local law with the Clerk and Assessor of the Town of Walton and with the State Board of Equalization and Assessment.

§ 7-7. When effective.

This local law shall take effect immediately upon filing with the Secretary of State; provided, however, that such local law 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.¹

¹ Editor's Note: Since no valid petition requesting such referendum was filed, this local law was deemed duly adopted 3-5-84.