

Exhibit B

Model Local Law per Real Property Tax Law, § 1402(3)

A local law relating to the termination of a village's status as an assessing unit for village real property tax purposes.

Section 1. Legislative intent. The intent of the Board of Trustees of the Village of _____ is to implement section 1402(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 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 _____.

Section 2. On or after the effective date of this local law, the Village of _____ shall cease to be an assessing unit.

Section 3. The position of Assessor in the Village of _____ is hereby abolished.

Section 4. The Board of Assessment Review in the Village of _____ is hereby abolished.

Section 5. On or after the effective date of this local law, taxes in the Village of _____ shall be levied on a copy of the applicable part of the assessment roll of the Town (or County) of _____ with the taxable status date of such Town (or County) controlling for village purposes.

Section 6. Within five days of the effective date of this local law, the Board of Trustees of the Village of _____ shall file a copy of such local law with the Clerk and Assessor (or Board of Assessors) of the Town (or County) of _____ and with the State Board of Real Property Services.

Section 7. 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.

[Note: Villages which operate pursuant to special charter should also include a section or sections to amend the provisions of their charter to conform it to the intent of this local law.]