

**RESOLUTION NO. 1077 -2012, ADOPTING LOCAL LAW
NO. 7 -2013, A LOCAL LAW TO AUTHORIZE A REAL
PROPERTY TAX EXEMPTION FOR IMPROVEMENTS TO REAL
PROPERTY MEETING CERTIFICATION STANDARDS FOR
GREEN BUILDINGS**

WHEREAS, there was duly presented and introduced to this County Legislature at a meeting held on November 7, 2012, a proposed local law entitled, "**A LOCAL LAW TO AUTHORIZE A REAL PROPERTY TAX EXEMPTION FOR IMPROVEMENTS TO REAL PROPERTY MEETING CERTIFICATION STANDARDS FOR GREEN BUILDINGS;**" now, therefore be it

RESOLVED, that said local law be enacted in form as follows:

LOCAL LAW NO. 7 -2013, SUFFOLK COUNTY, NEW YORK

**A LOCAL LAW TO AUTHORIZE A REAL PROPERTY TAX
EXEMPTION FOR IMPROVEMENTS TO REAL PROPERTY
MEETING CERTIFICATION STANDARDS FOR GREEN BUILDINGS**

**BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF
SUFFOLK**, as follows:

Section 1. Legislative Intent.

This Legislature hereby finds and determines that Chapter 188 of the 2012 Laws of the State of New York authorizes municipalities to provide a real property tax exemption for improvements to real property meeting certification standards for green buildings.

This Legislature further finds and determines that the County of Suffolk has historically pursued policies to promote energy efficiency and reduce greenhouse gas emissions.

This Legislature also determines that the County of Suffolk should give homeowners and businesses an incentive to comply with LEED standards when making improvements to their real property.

Therefore, the purpose of this law is to provide a real property tax exemption for improvements to real property which meets LEED certification standards, as authorized under New York Real Property Tax Law.

Section 2. Amendments.

Chapter 775 of the SUFFOLK COUNTY CODE is hereby amended by the addition of a new Article XIII which shall read as follows:

Article XIII
LEED EXEMPTION

§ 775-48. Statutory Authority.

This article implements Section 470 of New York Real Property Law by granting a real property exemption for improvements to real property located in the County of Suffolk, which meets LEED certification standards for green buildings.

§ 775-49. Grant of Exemption and Conditions.

A. Real property, which is certified under a LEED certification standard for the categories of certified, silver, gold or platinum as meeting green buildings standards, as determined by a LEED accredited professional shall be exempt as provided below for the respective percentages provided that a copy of the LEED certification for a qualified category is filed with the appropriate Assessor's Office and is approved by the Assessor as meeting the requirements of Section 470 of New York Real Property Tax Law and this article. Such exemption shall be to the extent of any increase in assessed value resulting from the construction or reconstruction of a property meeting LEED certification.

LEED Exemption

<u>Year</u>	<u>Certified/Silver</u>	<u>Gold</u>	<u>Platinum</u>
<u>1</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>
<u>2</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>
<u>3</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>
<u>4</u>	<u>80%</u>	<u>100%</u>	<u>100%</u>
<u>5</u>	<u>60%</u>	<u>80%</u>	<u>100%</u>
<u>6</u>	<u>40%</u>	<u>60%</u>	<u>100%</u>
<u>7</u>	<u>20%</u>	<u>40%</u>	<u>80%</u>
<u>8</u>	<u>0%</u>	<u>20%</u>	<u>60%</u>
<u>9</u>	<u>0%</u>	<u>0%</u>	<u>40%</u>
<u>10</u>	<u>0%</u>	<u>0%</u>	<u>20%</u>

B. No such exemption shall be granted unless:

1. such construction of improvements was commenced on or after the first day of January, 2013;
2. the value of such construction exceeds the sum of ten thousand (\$10,000) dollars; and
3. such construction is documented by a building permit, if required, for the improvements, or other appropriate documentation as required by the Assessor.

C. For the purpose of this article the term "Construction of Improvements" shall not include ordinary maintenance and repairs.

§ 775.50. Approval of Assessment.

If the Assessor is satisfied that the applicant is entitled to an exemption pursuant to this article, he or she shall approve the application and such real property shall thereafter be exempt from taxation as provided in this section commencing with the assessment roll prepared after the taxable status date. The assessed value of any exemption granted pursuant to this section shall be entered by the Assessor on the assessment roll with the taxable property, with the amount of this exemption shown in a separate column.

Section 3. Filing.

The Clerk of the Suffolk County Legislature is hereby directed to file a copy of this local law with the State Board of Real Property Tax Services and the ten town assessors who prepare the assessment roll on which taxes of this County are levied.

Section 4. Applicability.

This law shall apply to improvements of real property occurring on or after January 1, 2013.

Section 5. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 6. SEQRA Determination.

This Legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this law constitutes a Type II action pursuant to Section 617.5(c)(20), (21), and/or (27) of Title 6 of the NEW YORK CODE OF RULES AND REGULATIONS (6 NYCRR) and within the meaning of Section 8-0109(2) of the NEW YORK ENVIRONMENTAL CONSERVATION LAW as a promulgation of regulations, rules, policies, procedures, and legislative decisions in connection with continuing agency administration, management and information collection. The Suffolk County Council on Environmental Quality (CEQ) is hereby directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this law.

Section 7. Effective Date.

This law shall take effect immediately upon filing in the Office of the Secretary of State and shall apply to tax years beginning on or after January 1, 2013.

___ Underlining denotes addition of new language.

DATED: December 4, 2012

APPROVED BY:



County Executive of Suffolk County

Date: 12-27-12

After a public hearing duly held on December 19, 2012
Filed with the Secretary of State on January 29, 2013

SUFFOLK COUNTY
County Legislature
RIVERHEAD, NY



This is to Certify That I, TIM LAUBE, Clerk of the County Legislature of the County of Suffolk, have compared the foregoing copy of resolution with the original resolution now on file in this office, and which was duly adopted by the County Legislature of said County on December 4, 2012 and that the same is a true and correct transcript of said resolution and of the whole thereof.

In Witness Whereof, I have hereunto set my hand and the official seal of the County Legislature of the County of Suffolk.

Tim Laube

Clerk of the Legislature

Intro. Res.

2073

Res. No.

1077

December 4, 2012

Motion:

Romaine, Schneiderman, Browning, Muratore, Anker
Calarco, Montano, Cilmi, Lindsay, Hahn, Barraga,
Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Spencer

Co-Sponsors:

Romaine, Schneiderman, Browning, Muratore, Anker
Calarco, Montano, Cilmi, Lindsay, Hahn, Barraga,
Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Spencer

Second:

Romaine, Schneiderman, Browning, Muratore, Anker
Calarco, Montano, Cilmi, Lindsay, Hahn, Barraga,
Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Spencer

LD	Legislator	Yes	No	Abs	NP	R
1						
2	Jay H. SCHNEIDERMAN					
3	Kate M. BROWNING					
4	Thomas MURATORE					
5	Kara HAHN					
6	Sarah S. ANKER					
7	Rob CALARCO					
9	Ricardo MONTANO					
10	Thomas CILMI					
11	Thomas F. BARRAGA					
12	John M. KENNEDY, JR.			/	/	
13	Lynne C. NOWICK		/			
15	DuWayne GREGORY					
16	Steven H. STERN					
17	Lou D'AMARO					
18	William SPENCER					
14	Wayne R. HORSLEY, D.P.O.					
8	William J. LINDSAY, P.O.					
	Totals	15	1	-	1	-

MOTION
<input checked="" type="checkbox"/> Approve
Table: _____
Send To Committee _____
Table Subject To Call _____
Lay On The Table _____
Discharge _____
Take Out of Order _____
Reconsider _____
Waive Rule _____
Override Veto _____
Close _____
Recess _____
APPROVED <input checked="" type="checkbox"/> FAILED _____
No Motion _____ No Second _____

RESOLUTION DECLARED
<input checked="" type="checkbox"/> ADOPTED
NOT ADOPTED _____

Tim Laube

Tim Laube, Clerk of the Legislature

Roll Call _____ Voice Vote