



Town of Bethlehem

Conservation Easement Agreement Exemption Program

Information Booklet

- Program Purpose and Guiding Principles
- Frequently Asked Questions
- Application Form
- Local Law No. 2 of 2014
- Conservation Easement Agreement (sample)
- NYS RP-491 Application for Conservation Easement Agreement Exemption; Certain Towns (Orchard Park sample)

RESOLUTION NO. 2014-36

TOWN BOARD

TOWN OF BETHLEHEM

RESOLUTION

CONSERVATION EASEMENT AGREEMENT EXEMPTION

PURPOSE AND GUIDING PRINCIPLES

WHEREAS, Local Law No. 2 of 2014 added Article VII Conservation Easement Agreement Exemption to Chapter 111 Taxation of the Town Code; and,

WHEREAS, the Town Board wishes to provide the Conservation Easement Review Board with guidance when considering a conservation easement agreement exemption; and,

WHEREAS, pursuant to §111-24 B. of the Town Code modifications to the procedures or criteria for obtaining a conservation easement may be authorized via Town Board resolution.

NOW, THEREFORE, BE IT RESOLVED, the Conservation Easement Review Board shall be guided by the following purpose statement and principles when considering a conservation easement agreement exemption:

Purpose

The Conservation Easement Agreement program is intended to conserve open space lands, help maintain the character of the Town, and provide financial incentives and assistance to those landowners willing to forego development and maintain open space. Property owners who commit to conserving land as open space for a minimum of 15 years can receive an exemption on their property assessment resulting in a reduction in property taxes, under such conditions as specified within Section 491 of the Real Property Tax Law, the Bethlehem Town Code, and as are further specified in a conservation easement agreement with the Town. While conserving developable lands is the central purpose of the program, constrained lands, and other lands that may be held out of development because of agricultural use or otherwise being preserved are also highly valued as open space, and for their contribution of habitat for wildlife or active or passive enjoyment by the public at large. If a landowner is willing to forego development, the Conservation Easement Review Board is to liberally apply the statutory definition of open space and the following guiding principles.

Guiding Principles

Open Space Definition - Pursuant to Section 247 of the GML, Section 491 of the RPTL, and the Town of Bethlehem Code Chapter 111, Article VII (Conservation Easement Agreement Exemption local law) Open space is any space or area characterized by natural scenic beauty whose

existing openness, natural condition, or present state of use, if retained, would enhance the present or potential value of abutting or surrounding urban development or would maintain or enhance conservation of natural or scenic resources. For the purposes of this definition, "natural resources" shall include but not be limited to agricultural lands defined as open lands actually used in bona fide agricultural production.

Guidance for Approving Conservation Easement Agreements

1. A conservation easement agreement shall consist of a minimum open space land area of 5 acres. Adjacent parcels that join together to meet the 5-acre minimum are permitted.
2. Conserving lands that may experience development reduces public service and infrastructure costs for the Town. Other lands held out of development because of current use or not likely to experience development may also be valued as open space.
3. Constrained lands as defined by the Town Zoning Law, which include wetlands, floodplains, steep slopes of 20% or greater, and bodies of water including streams, ponds, and lakes provide valuable habitat for wildlife, which in turn retains the character of the Town and benefits the quality of life for all Town residents. Constrained lands are eligible for a conservation easement agreement.
4. Unimproved lands owned by a homeowners association and lands that contain deed restrictions as required by a conservation subdivision approved by the Planning Board are eligible for a conservation easement agreement provided that such lands provide an additional public benefit to enhance the conservation of natural or scenic resources, such as providing public access, conducting best management practices, or meeting other public goals.
5. Lands covered by conservation easements held by a conservation organization (i.e. Scenic Hudson, Mohawk Hudson Land Conservancy, etc.) and filed with the NYSDEC are eligible for a conservation easement agreement exemption.
6. Lands owned by a not-for-profit conservation organization are eligible for a conservation easement agreement exemption.

7. Lands involved in active agriculture including those that receive an agricultural assessment are eligible for a conservation easement agreement exemption, which may be applied to the agricultural assessment value as calculated under NYS law; the conservation easement exemption will apply for a minimum term of 15 years, and may serve as a form of safe harbor for farms which may become inactive or otherwise ineligible for the NYS agricultural assessment program.
8. Lands divided by existing public utility (electric, gas lines, etc.) corridors and owned by the same owner are eligible for a conservation easement agreement exemption.
9. Lands that contain public utilities (electric, gas lines, etc.) through an easement are eligible for a conservation easement agreement.
10. Conservation easement agreements cannot be applied to lands that are currently developed or that are primarily part of residential, commercial, or industrial uses. For example, lands in residential use (including homeowners association improved lands) that are occupied by sheds, pools, patios, active recreation areas (pools, tennis courts), etc. or used as yard space shall not be included in a conservation easement agreement.
11. On lands that contain a residence, the residence and minimum lot size of the property's Zoning District are not eligible for a conservation easement agreement. Only the amount of land in excess of the minimum lot size can be considered in the agreement. *For example, on an 11-acre parcel located in the Rural Riverfront zoning district, which requires a 5-acre minimum lot size, the conservation easement agreement can be placed only on the 6-acres that do not represent the residential lot.*

Conservation Easement Agreement Conditions

The following items are intended to provide examples of conditions that may be included in a conservation easement agreement.

1. Development of any kind is not permitted on land included in a conservation easement agreement (for the length of the agreement). This includes, but is not limited to, residential, commercial, and industrial developments and the placement of cell towers or other telecommunication facilities.

2. Permitted uses of land that participate in a conservation easement agreement are activities necessary to preserve natural resources and encourage responsible agriculture and forestry. Landowners are allowed to harvest timber and other wood products, and construct, maintain and repair unpaved access roads necessary for such activities, in accordance with sound forest management practices. Timber harvesting for commercial logging purposes is permitted but only if the landowner retains the services of a qualified forester to prepare a forest management plan, which is to be submitted to the Conservation Easement Review Board prior to harvesting. The Board may determine if such harvesting will violate the conservation easement agreement prior to any site activity. A qualified forester can be a NYSDEC Forester, or a member of the NYSDEC Cooperating Forester Program, or a member of one of the following organizations: Society of American Foresters Certified Forester; New York Institute of Consulting Foresters; Association of Consulting Foresters.

3. The cutting of trees for firewood to heat structures located on the property and/or on other property owned by the landowner is permitted. The landowner may remove trees that are diseased or dangerous, or identified by the NYSDEC as “invasive species” without a forest management plan, consistent with sound forest management practices.

4. The Board may consider conditions within the conservation easement agreement including, but not limited to, those that address public concerns or nuisances (e.g. prohibiting off-road motorcycle, snowmobile, or ATV recreation uses) or provide for public access.

5. Previously conserved land that becomes subject to a mandatory easement or land conveyance for public utility (electric, gas lines, etc.) purposes shall not become ineligible for the conservation easement benefits originally conferred.

6. Conservation easement agreements covering lands in agricultural and farming uses should include language that allows the landowner (if so desired) to carry out agriculture-related commercial activities, as well as construct, maintain and repair buildings/structures and other improvements solely for farm operations, which are necessary to expand or enhance the agricultural productivity of the property.

Procedures

1. The Conservation Easement Review Board shall follow the procedures identified in §111-24 of Local Law No. 2 of 2014, and such other practices and procedures as necessary to carry out their duties. The Conservation Easement Review Board shall provide to the Town Board a recommendation to approve or disapprove a conservation easement agreement application. As provided under state law, the Town Board will hold a public hearing and take action on a conservation easement application only after receiving the Conservation Easement Review Board's recommendation to approve such application.
2. The Conservation Easement Review Board through their Chair shall from time to time report to the Town Board on the program's effectiveness, any suggestions for new or altered guidelines, on emergent trends, or on issues where additional guidance from the Town Board is desired.

On a motion by Councilman Reinhardt, seconded by Councilwoman Sasso, and by a vote of 4 for, 0 against and 1 absent, this RESOLUTION was adopted on October 8, 2014.

Bethlehem Conservation Easement Agreement Exemption Frequently Asked Questions

- What is a Conservation Easement?

A conservation easement is a legal document signed between a landowner and the Town which prohibits development of the land for a period of years (minimum of 15 years) and may include other provisions covering uses of the land. Conservation easements are required under the recently passed legislation for taxpayers to receive an exemption under NYS law, and must be approved by the Town Board, following the Conservation Easement Review Board's recommendation.

- Are there financial benefits to a Conservation Easement?

Yes. Once a parcel is placed in a Conservation Easement, the Town Assessor will reduce the assessment of the land by a certain percentage, depending upon the term of the easement commitment. Listed below is the commitment and exemption reduction:

15 – 29 year commitment	50% reduction
30 – 49 year commitment	75% reduction
50 – 75 year commitment	85% reduction
Perpetual commitment	90% reduction

- Are there a minimum number of acres that can be placed in a Conservation Easement?

Yes. The minimum number of acres one can place in a Conservation Easement is five.

- What uses are prohibited on land in a Conservation Easement?

Conservation easements prohibit residential, commercial, and industrial development of the land, and are not applied to land already developed. Similar to the Agricultural Assessment program, they will not apply to the homeowner's portion of a property. In addition, no permanent structures can be erected on the land covered by a conservation easement.

- What uses are permitted?

Activities necessary to preserve natural resources and encourage responsible agriculture and forestry are permitted, or as otherwise determined by the Conservation Easement Review Board.

Timber harvesting for commercial logging purposes is permitted, but only if the landowner retains the services of a qualified forester to prepare a forest management plan, which is to be submitted to the Conservation Easement Review Board prior to harvesting.

Cutting of trees for firewood to heat structures located on the property and/or on other property owned by the landowner is permitted. The landowner may remove trees that are diseased or dangerous, or identified by the NYSDEC as "invasive species" without a forest management plan. All forest management activities shall be carried out in accordance with sound forest management practices

Bethlehem Conservation Easement Agreement Exemption Frequently Asked Questions

- Does granting a Conservation Easement give the general public access to the land?

No, but a landowner may permit public access and include as a condition in the conservation easement agreement.

- Does the Conservation Easement restrict my ability to sell, will or give my land in the future?

Land protected by a Conservation Easement can be sold, given or otherwise transferred at any time. Transfer of ownership does not affect the integrity or enforceability of the easement. Land owners can petition the Town Board to cancel the conservation easement agreement but must pay the penalty imposed.

- Can one's home be included in a Conservation Easement?

No. If you have a home on a parcel you would like to place in a Conservation Easement, the home and land surrounding the home are not included in the easement. The minimum lot size of the Zoning District in which the home is located, and the portion of the parcel that is currently used for yard space (i.e., shed, pool, patio, etc.) are excluded from the easement.

- Are penalties incurred if one decides to develop land in a Conservation Easement?

Yes. If the easement agreement is violated, the owner of the property must pay the Town of Bethlehem a penalty, depending upon how long the easement has been in effect. This also applies to County and School District taxes, if they participate in the program. Repayment of the abated taxes shall be equal to five times the taxes saved in the last year in which the land benefited from a conservation easement agreement exemption, plus interest of 6% per year compounded annually for each year in which an exemption was granted, not exceeding five years.

- What happens after the Town Board approves a conservation easement agreement?

The conservation easement agreement is to be executed by both the Town and landowner. The landowner will then file the conservation easement agreement with the Albany County Clerk's office at his/her expense. Proof of filing with the Albany County Clerk's Office shall be provided to the Town Assessor.

- If a conservation easement is awarded, does the landowner need to file any forms with the Town Assessor?

Yes. After the landowner files the executed conservation easement agreement with the Albany County Clerk's office, the landowner shall complete the NYS RP-491 Application for Conservation Easement Agreement Exemption; Certain Towns and submit to the Town Assessor prior to the March 1 taxable status date.

Town of Bethlehem
Conservation Easement Agreement Exemption
Application

(To be completed by Landowner applying for conservation easement)

Please answer the following questions to the best of your knowledge. Assessor's Office can help you with tax parcel ID# and other technical information. Enter "Unknown" if information is unknown.

1. Applicants Name:	
2. Applicant's Address:	
3. Applicant's Phone Number and Email (if available):	
4. Property Address:	
5. Tax Parcel ID #:	
6. Zoning District:	
7. School District:	
8. Total Property Acres:	
9. What is the current use of the land?	
10. What is the open space benefit of an easement being placed on this parcel of land?	
11. Is the property located in an Agricultural District:	
12. Proposed Acres to be Conserved:	
13. Proposed Length of Easement:	<input type="checkbox"/> 15-29 Years (50% Exemption on Assessment) <input type="checkbox"/> 30-49 Years (75% Exemption on Assessment) <input type="checkbox"/> 50-75 Years (85% Exemption on Assessment) <input type="checkbox"/> Perpetual (90% Exemption on Assessment)

In order for your application to be considered complete and reviewed by the Town of Bethlehem Conservation Easement Review Board the following documents shall be attached to this application:

- Copy of property deed
- Map of the property to be conserved; usually a property survey map will be sufficient. If you do not have such a map, the Assessor's Office or Planning Office can provide you with the property tax map. If you are not proposing to conserve the entire parcel please indicate on the map what areas of the property you propose to conserve.

I _____, hereby propose to enter into a conservation easement agreement with the Town of Bethlehem for the above described lands. I certify that all statements made on this application are true and to the best of my belief.

I _____, hereby agree to allow members of the Conservation Easement Review Board to visit my property for purposes of evaluating the land for its open space benefits to the Town.

Owner(s) Signature

Date

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

~~County~~ of Bethlehem
~~City~~
Town
~~Village~~
Local Law No. of 2 2014

A local law Amending the Code of the Town of Bethlehem, Chapter 111 , adding Article
VII, Conservation Easement Agreement Exemption

Be it enacted by the Town Board of the

~~County~~
~~City~~ of Bethlehem as follows:
Town
~~Village~~

SECTION 1:
Chapter 111. TAXATION

ADD: Article VII. Conservation Easement Agreement Exemption

§ 111-20. Statutory authority.

This article is adopted pursuant to § 491-a of the Real Property Tax Law and §247 of the General Municipal Law of the State of New York.

§ 111-21. Purpose.

The Town of Bethlehem Conservation Easement Agreement program was established to conserve open space and help maintain the character of the town. It is the purpose of this chapter to provide a partial exemption from local real property taxation for the purpose of the preservation of an open space or an open area, provided that the owner or owners of such real property enter into a conservation easement agreement with the Town of Bethlehem in accordance with the procedures specified in §111-24 below.

§ 111-22. Definitions.

In this article, the following terms shall have the following meanings:

OPEN SPACE or OPEN AREA

Any space or area characterized by natural scenic beauty whose existing openness, natural condition, or present state of use, if retained, would enhance the present or potential value of

(If additional space is needed, attach Pages the same size as this sheet, and number each.)

abutting or surrounding urban development or would maintain or enhance conservation of natural or scenic resources. For the purposes of this definition, "natural resources" shall include, but not be limited to, agricultural lands defined as open lands actually used in bona fide agricultural production.

§ 111-23. Establishment of the Conservation Easement Review Board of the Town of Bethlehem

- A. It is the purpose of the Conservation Easement Review Board to operate the Conservation Easement Agreement program for the Town of Bethlehem, which consists of the review of conservation easement agreement applications, and other such duties as assigned by the Town Board.
- B. The Conservation Easement Review Board shall be subject to the Code of Ethics prescribed in Chapter 12 of the Town Code of the Town of Bethlehem.
- C. The Conservation Easement Review Board will consist of 5 members.
- D. Appointment of members. The Town Board shall appoint members to the Conservation Easement Review Board and shall designate a Chairperson.
- E. Terms of members first appointed. In the creation of a new Conservation Easement Review Board, the appointment of members to the Board shall be for terms so fixed that one (1) member's term shall expire at the end of the calendar year in which such members were initially appointed. The remaining members' terms shall be so fixed that one (1) member's term shall expire at the end of each year thereafter. At the expiration of each original member's appointment, the replacement member shall be appointed for a term that shall be equal in years to the number of members of the Board.
- F. Vacancy in Office. If the vacancy shall occur otherwise than by expiration of term, the Town Board shall appoint the new member for the unexpired term.
- G. Removal of members. The Town Board shall have the power to remove any member of the Conservation Easement Review Board for cause and after public hearing.
- H. Chairperson duties. All meetings of the Conservation Easement Review Board shall be held at the call of the Chairperson and at such other times as such Board may determine.

§ 111-24. Procedures for obtaining a conservation easement agreement.

- A. Any owner of land may submit a proposal to the Town Board for the granting of interest or rights in real property for the preservation of open space or area. Such proposal shall be submitted in such a manner and form as may be prescribed by the Conservation Easement Review Board.
- B. Modifications to the procedures or criteria for obtaining a conservation easement may be authorized via Town Board resolution.
- C. Upon receipt of such proposal, the Town Board shall convey the proposal to the Conservation Easement Review Board. The Conservation Easement Review Board shall investigate the area to determine if the proposal would be of

(If additional space is needed, attach Pages the same size as this sheet, and number each.)

benefit to the people of the Town and may negotiate the terms and conditions of the offer. If the Conservation Easement Review Board determines that it is in the public interest to accept such proposal, it shall recommend to the Town Board that it hold a public hearing for the purpose of determining whether or not the Town should accept such proposal.

- D. The Town Board shall, within 30 days of receipt of such advisory opinion, hold a public hearing concerning such proposal at a place within the Town. At least 10 days' notice of the time and place of the hearing must be published in a paper of general circulation in the Town, and a written notice of such proposal shall be given to all adjacent property owners and to any municipality whose boundaries are within 500 feet of the boundaries of said proposed area, and to the school district in which it is located.
- E. The Town Board after receiving the reports of the Conservation Easement Review Board, and after such public hearing, may adopt the proposal or any modification thereof it deems appropriate or may reject it in its entirety.
- F. If such proposal is adopted by the Town Board, it shall be executed by the owner or owners in written form and in a form suitable for recording in the Albany County Clerk's Office.
- G. Such agreement may not be canceled by either party. However, the owner or owners thereof may petition the Town Board for cancellation upon good cause shown, and such cancellation may be granted only upon payment of the penalties provided in this article.

§ 111-25. Computation.

A. An exemption granted pursuant to this section, which shall be effective as of taxable status day and apply for the entire fiscal year for each participating tax jurisdiction, shall commence on the effective date of the conservation easement agreement, and shall terminate upon the expiration or termination of such conservation easement agreement.

1) The following table shall illustrate computation of the exemption as provided for in §491-b of the New York State Real Property Tax Law:

Commitment	% of Exemption
15 to 29years	50%
30 to 49 years	75%
50 to 75 years	85%
Perpetual	90%

2) Such exemption shall be granted only upon application by the owner or owners of such real property on a form prescribed by the NYS Office of Real Property Tax Services. Such application shall be filed with the Assessor of the Town on or before the taxable status date of such Town.

(If additional space is needed, attach Pages the same size as this sheet, and number each.)

- B. If satisfied that the applicant is entitled to an exemption pursuant to this section, the Assessor shall approve the application and such real property shall thereafter be exempt from taxation and special ad valorem levies as provided in this section commencing with the assessment roll prepared on the basis of 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 the exemption shown in a separate column.
- C. Whenever a conservation easement encumbers only a portion of a parcel, the Assessor shall henceforth enter that portion of the parcel encumbered by such easement as a separate parcel on all subsequent assessment rolls.

§ 111-26. Penalties for offenses.

- A. If there is a violation of the terms and conditions of the conservation easement agreement or if such conservation easement agreement is canceled by the Town Board upon petition, then the owner or owners of such property must pay to the Town the following amounts:
 - 1) All taxes abated pursuant to the conservation easement agreement, as limited by the remainder of this section, including, if applicable, those taxes imposed by the county, Town, school districts and special improvement districts and all other taxing units to which the property is subject. Repayment of the aforementioned abated taxes shall be equal to five times the taxes saved in the last year in which the land benefited from a conservation easement agreement exemption, plus interest of 6% per year compounded annually for each year in which an exemption was granted, not exceeding five years.
- B. Payments shall be added by or on behalf of each taxing jurisdiction to the taxes levied on the assessment roll prepared on the basis of the first taxable status date after there is a violation of the terms and conditions of the conservation easement or such conservation easement if cancelled.

This local law shall take effect immediately upon filing with the Secretary of State.

TOWN OF BETHLEHEM
CONSERVATION EASEMENT AGREEMENT

(Note: This document is intended to be used as a sample conservation easement agreement between the Town and landowner. The language in this document is based on that used by the Town of Orchard Park for their conservation easement agreements, and other conservation organizations for their conservation easements. This document may be modified to address each conservation easement, such as if only a portion of a parcel receives a conservation easement, or specific conditions of the easement.)

THIS CONSERVATION EASEMENT AGREEMENT is made and entered into this ___ day of ____, 20__ by and between

_____, residing at _____ hereinafter referred to as “Grantor,”

and the TOWN OF BETHLEHEM, a municipal corporation with offices at 445 Delaware Avenue, Delmar, NY 12054, hereinafter referred to as the “Town” or “Grantee”.

WHEREAS, Grantor presently owns a parcel of land hereinafter briefly described as:

(insert property metes and bounds description from deed)
and shown on Exhibit A attached (*attach property survey or tax parcel map*)

ALL THAT TRACT OR PARCEL OF LAND situated in the Town of Bethlehem, County of Albany, State of New York as the same is more particularly described in the deeds conveying said premises to the Grantors which was recorded in the Albany County Clerk’s Office in Liber _____ of Deeds at page _____. Said property is _____ acres in size.

[Language would change if only a portion of the parcel is to be placed in conservation easement]

SBL/Tax Parcel Id: _____

Said parcel is now characterized by natural scenic beauty and its existing openness, natural condition and present state of use and if said use is retained, it would enhance the present or potential value of the abutting or surrounding urban development and would further maintain and enhance the conservation of natural and scenic resources.

NOW, THEREFORE, in consideration of the above desires and purposes, the parties hereto mutually agree and covenant as follows:

1. Grantor agrees to restrict, and hereby does so restrict, the use and development of the parcel described above and shown on Exhibit A (hereinafter referred to as “subject

parcel”) for natural and scenic purposes either by the Grantor, their heirs, devisees, assigns or tenants.

2. The foregoing, restrictions shall commence immediately upon the recording of this Instrument by the parties hereto and shall continue for a term of _____ years. This restriction shall be considered a covenant running with the land and shall apply to any successors, assignees, heirs, devisees, or transferees for the Grantor but shall not require the consent of the Town or in any way inhibit the ability of the Grantor to convey fee title or to lease or mortgage said land.
3. The ownership of the subject parcel shall remain with the grantor, their heirs, devisees, transferees, successors or assigns and no rights are conveyed by reason of this Easement to any person to enter upon said land without the consent of the Grantor.
4. The Town covenants and agrees that the effect of these covenants on the market value said property shall be considered by the assessor in determining its assessment.
5. [ENTER SPECIFIC CONDITIONS ASSOCIATED WITH THE AGREEMENT HERE. For example, tree removal, public access, continued agricultural use, etc.]
6. Grantee and its duly authorized representatives shall have the right to enter the Property at convenient times, in a reasonable manner, and, where practicable, after giving a minimum of forty-eight (48) hours prior notice to the Grantor, to inspect for compliance with the Conservation Easement Agreement.
7. The parties hereto agree that this easement is offered by Grantors and will be received by the Town of Bethlehem under “Town Code Chapter 111 Article VII - Conservation Easement Agreement Exemption” and is subject to the provisions of said law as the same may be amended from time to time.
8. At the expiration of said term, this Agreement may be renewed or extended upon the mutual consent of both parties, their heirs, devisees, transferees, successors or assigns.

IN WITNESS WHEREOF, the parties hereto have caused their signatures to be hereunto affixed this _____ day of _____, 20__.

GRANTOR

By: _____

(print name)

Date: _____

TOWN OF BETHLEHEM

By: _____

Date: _____

STATE OF NEW YORK)
COUNTY OF ALBANY)

SS:

On the _____ day of _____ in the year 20__, before me the undersigned, personally appeared, _____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual (s) whose name(s) is (are) subscribed to the within instrument and acknowledge to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

Notary Public

STATE OF NEW YORK)
COUNTY OF ALBANY)

On the _____ day of _____ in the year 20__, before me the undersigned, personally appeared, _____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same as _____ for the Town of Bethlehem, the Municipal Corporation described in and which executed the within instrument, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public



NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR CONSERVATION EASEMENT AGREEMENT EXEMPTION;
CERTAIN TOWNS

Application for exemption must be filed with Town of Orchard Park Assessor by March 1
Do not file form with the Office of Real Property Tax Services

1. Name and telephone no. of owner(s) 2. Mailing address of owner(s)
Day No. ()
Evening No. ()
E-mail address (optional)

3. Location of property
a. Street address, Town of Orchard Park
Property identification (see tax bill or assessment roll)
b. Tax map number or section/block/lot

4. Conservation easement encumbers:
[] the entire parcel identified in 3.b. or
[] a portion of the parcel identified in 3.b (attach survey or other documentation identifying portion subject to easement)

Attach copy of conservation easement agreement as adopted by town board.

5. The property to which the conservation easement applies is subject to a commitment for the preservation of open space or open area for a period of:
[] 15 to 29 years
[] 30 to 49 years
[] 50 to 75 years
[] perpetuity

Certification

I, _____, certify that the information on this application and any accompanying pages constitutes a true statement of facts.

Signature Date

FOR ASSESSOR'S USE

1. Date application filed: _____
2. Applicable taxable status date: _____
3. Action on application: Approved Disapproved
4. New parcel identification if exemption applicable to portion of property only: _____
5. First assessment roll to which exemption is to be applied: _____
6. Last assessment roll to which exemption is to be applied: _____ or
 exemption is to be granted in perpetuity
7. Amount of exemption in first year:

	Percent	Amount
Town	_____	\$ _____
County	_____	\$ _____
School District	_____	\$ _____

Assessor's signature Date

INSTRUCTIONS

1. Authorization for exemption

Section 491 of the Real Property Tax Law authorizes the Town of Orchard Park to adopt a local law offering a partial tax exemption from town taxes and town special ad valorem levies to property subject to a conservation easement agreement between the property owner and the Town of Orchard Park. Erie County and any school district in which the Town of Orchard Park is partially located may also offer the exemption by adoption of a County local law or school district resolution.

2. Duration and computation of exemption

The percentage of exemption to be granted is dependent on the length of the commitment in the conservation easement agreement. The following table illustrates the computation of the exemption:

<u>Commitment</u>	<u>Percentage of Exemption</u>
15 to 29 years	50%
30 to 49 years	75%
50 to 75 years	85%
Perpetual	90%

The conservation easement agreement cannot be cancelled unilaterally by the Town of Orchard Park or the property owner although the property owner may petition the Town Board for cancellation for good cause. Note that if a conservation easement agreement is violated or cancelled upon petition, a payment will be assessed against the property equal to five times the taxes saved in the last year the property benefited from the conservation easement agreement plus interest of six percent per year compounded for each year in which the exemption was granted not to exceed five years.

3. Applicable charges

The partial exemption applies to town taxes and town special ad valorem levies. It also applies to county taxes and county special ad valorem levies and school taxes where applicable.

4. Place of filing of exemption application

Applications for the partial exemption must be filed with the Town Assessor, not with the Office of Real Property Tax Services.

5. Time of filing application

The application must be filed in the Town Assessor's Office on or before the applicable taxable status date In Orchard Park, the taxable status date is March 1.