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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

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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

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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.

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- 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.