

Chapter 5

ASSESSMENTS

GENERAL REFERENCES

Taxation — See Ch. 172.

§ 5-1. Legislative intent.

The intent of the Board of Trustees of the Village of Palmyra is to implement § 1402(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 chapter 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 Palmyra.

§ 5-2. Status as assessing unit terminated.

On or after the effective date of this chapter, the Village of Palmyra shall cease to be an assessing unit.

§ 5-3. Abolishment of Assessor.

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

§ 5-4. Abolishment of Board of Assessment Review.

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

§ 5-5. Assessment of taxes.

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

§ 5-6. Filing of chapter.¹

Within five days of the effective date of this chapter, the Board of Trustees of the Village of Palmyra shall file a copy of such chapter with the Clerk and Assessor of the Town of Palmyra and with the State Board of Real Property Services.

§ 5-7. When effective; referendum required.

This chapter shall take effect immediately upon filing with the Secretary of State; provided, however, that such chapter is subject to a permissive referendum and the

1. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

Village Clerk shall forthwith proceed to notice such fact and conduct such referendum if required by petition.²

2. Editor's Note: This local law passed by permissive referendum 6-17-1991.