

A Local Law: Terminating the Village of Cassadaga's status as an Assessing Unit for the Village Real Property Tax Purposes.

Be it enacted by the: Board of Trustees of the Village of: Cassadaga as Follows:

Section 1. Legislative Intent.

The intent of the Board of Trustees of the Village of Cassadaga 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 now provided in the Village Law and 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 Cassadaga.

Section 2.

This local law is subject to a permissive referendum.

Section 3.

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

Section 4.

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

Section 5.

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

Section 6.

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

Section 7.

Within five days of the effective date of this local law, the Board of Trustees of the Village of Cassadaga shall file a copy of such local law with the Clerk of the Board of Assessors of the County of Chautauqua and with the State Board of Equalization and Assessment and with the Clerk and Assessor of the Town of Stockton.

Section 8.

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.