LOCAL LAW NO.: 1 - 2026

LOCAL LAW AMENDING THE DEWITT TOWN CODE CHAPTER 170, ENTITLED "TAXATION," AS HAS PREVIOUSLY BEEN AMENDED, TO ESTABLISH A NEW ARTICLE XII ENTITLED "REAL PROPERTY TAX EXEMPTION FOR RESIDENTIAL-COMMERCIAL URBAN EXEMPTION PROGRAM" THAT ALLOWS A REAL PROPERTY TAX EXEMPTION FOR NONRESIDENTIAL PROPERTIES IN THE TOWN OF DEWITT CONVERTED TO A MIX OF RESIDENTIAL AND COMMERCIAL USE PURSUANT TO §485-a OF THE REAL PROPERTY TAX LAW OF THE STATE OF NEW YORK AND AS FURTHER SET FORTH HEREIN

Be it enacted by the DeWitt Town Board as follows:

Section 1: The Town of DeWitt Town Code Chapter 170, entitled "Taxation," as has previously been amended, is hereby further amended to establish a new Article XII in Chapter 170 of the DeWitt Town Code entitled "Real Property Tax Exemption for Residential-Commercial Urban Exemption Program," as follows:

CHAPTER 170 TAXATION

Article XII Real Property Tax Exemption for Residential-Commercial Urban Exemption Program

§170-52 Purpose.

The DeWitt Town Board recognizes the public benefits associated with the conversion of nonresidential properties into mixed-use residential-commercial structures appropriately zoned and located in the Town of DeWitt Mixed-Use Village Floating Overlay District as described and set forth by DeWitt Town Code §192-64.4.

To that end, the purpose of this local law is to provide for a real property tax exemption for appropriately zoned properties in the Town of DeWitt as authorized by §485-a of the Real Property Tax Law of the State of New York relative to the conversion of qualified nonresidential real property to mixed-use commercial and residential status in accordance with the terms of state law and this local law. This local law should be read in conjunction with the provisions of §485-a of the Real Property Tax Law of the State of New York and DeWitt Town Code §192-64.4 to effectuate the authorized real property tax exemption.

§170-53 Authority.

New York State Real Property Tax Law §485-a authorizes local municipalities in the State of New York to create an exemption from taxation for certain mixed-use improvements to real property located within such municipalities as an incentive to property owners to make such improvements.

§170-54 Definitions.

For the purposes of this Article, the terms used herein are defined as follows:

APPLICANT
Any person obligated to pay real property taxes on the property for which an exemption from real property taxes under this Article is sought.

COMMERCIAL CONSTRUCTION WORK
The modernization, rehabilitation, expansion or other improvement of the portion of mixed-use property to be used for commercial purposes.

COMMERCIAL PURPOSE OR USE
The buying, selling or otherwise providing of goods or services, including hotel services, or other lawful business or commercial activities permitted in mixed-use property.

MIXED-USE PROPERTY
Property on which will exist, after completion of residential construction work or a combination of residential construction work and commercial construction work, a building or structure used for both residential and commercial purposes.

MIXED-USE VILLAGE FLOATING OVERLAY DISTRICT
An Overlay Zoning District in the Town of DeWitt including mixed-use properties used for both residential and commercial purposes which are regulated by the provisions set forth in DeWitt Town Code §192-64.4.

RESIDENTIAL CONSTRUCTION WORK
The creation, modernization, rehabilitation, expansion or other improvement of dwelling units, other than dwelling units in a hotel, in the portion of mixed-use property to be used for residential purposes.

§170-54 Exemption for county and school district real property.

The Town of DeWitt, by this local law, provides for the exemption of real property from taxation by the Town of DeWitt as set forth by this local law. Upon adoption of this local law, the county of Onondaga and the relevant tax-collecting school districts located in the Town of DeWitt may, by resolution, exempt such real property from its taxation in the same manner and to the same extent as the Town of DeWitt has done.

§170-55 Exemption for nonresidential real property.

Nonresidential real property located in the Mixed-Use Village Floating Overlay District, upon conversion to mixed-use property, shall be exempt from taxation and special ad valorem levies as set forth in §170-56 of this local law.

§170-56 Computation of exemption.

A. For a period of twelve (12) years from the approval of an application for the real property tax exemption set forth in this Article, the increase in assessed value of such property attributable to such conversion shall be exempt as provided in subsection (B) of this Section. Such exemption shall be computed with respect to the "exemption base." The exemption base shall be determined for each year in which there is an increase in assessed value so attributable from that of the previous year's assessed value.

B. The following table shall illustrate the computation of the tax exemption:

Year of Exemption	Percentage of Exemption
1 through 8	100% of exemption base
9	80% of exemption base
10	60% of exemption base
11	40% of exemption base
12	20% of exemption base

C. No such exemption shall be granted unless:

(1) Such conversion was commenced subsequent to the effective date of this local law; and

(2) The cost of conversion exceeds the sum of ten thousand dollars ($10,000.00).

D. For purposes of this Article, the term "conversion" shall not include ordinary maintenance and repairs.

E. No such exemption shall be granted concurrent with or subsequent to any other real property tax exemption granted to the same improvements to real property, except, where during the period of such previous exemption, payments in lieu of taxes or other payments were made to the Town of DeWitt in an amount that would have been equal or greater than the amount of real property taxes that would have been paid on such improvements had such property been granted an exemption pursuant to this local law. In such case, an exemption shall be granted for a number of years equal to the twelve-year exemption granted pursuant to this local law, less the number of years the property would have been previously exempt from real property taxes.

§170-57 Application for exemption required.

The real property tax exemption set forth in this Article shall be granted only upon application by the owner of such real property on a Form RP-485-a, *Application for Real Property Tax Exemption for Residential-Commercial Urban Exemption Program*, prescribed by the New York State Department of Taxation and Finance. Such application shall be filed with the assessor of the Town of DeWitt having the power to assess property for taxation on or before the appropriate taxable status date of the Town of DeWitt.

§170-58 Approval of application.

The assessor, if satisfied in his or her discretion that the applicant is entitled to an exemption pursuant to this Article, shall approve the application and such real property shall thereafter be exempt from taxation and special ad valorem levies as in this local law provided commencing with the assessment roll prepared after the taxable status date of the Town of DeWitt. The assessed value of any exemption granted pursuant to this local law 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.

§170-59 Annual certification required after exemption granted.

Once the real property tax exemption set forth in this Article is granted, the owner of such real property must annually file Form RP-485-a-C, *Certification of Eligibility for Residential-Commercial Urban Exemption Program*, prescribed by the New York State Department of Taxation and Finance. Such application shall be filed with the assessor of the Town of DeWitt having the power to assess property for taxation on or before the appropriate taxable status date of the Town of DeWitt to certify continued eligibility for the exemption. Failure to submit such annual certification shall result in revocation of benefits.

§170-60 Annual affordable housing certification required.

In addition to the filing of a Form RP-485-a-C certifying the exemption on an annual basis, the owner of real property receiving the benefit of the exemption must certify to the assessor on an annual basis that a certain amount of converted residential units are being offered for rent at or below the maximum affordable housing monthly rental rate as defined herein. Such maximum affordable housing monthly rental rate is to be calculated by taking thirty percent (30%) of the prior year's median household income for the Town of DeWitt according to the U.S. Census Bureau and dividing such amount by twelve (12). Such annual certification of adherence to the affordable housing requirement shall be submitted on a form to be prescribed by the Town of DeWitt assessor's office. Failure to submit such certification shall result in revocation of benefits.

The number of converted residential units required to be annually certified by the property owner as offered at the maximum affordable housing monthly rental rate or below shall be based upon the total number of residential units in the converted mixed-use property, as follows:

Total number of residential units	Required number of affordable housing units
1-5	1
6-10	2
11-15	3
16-20	4
21-25	5
26-30	6
31-35	7
36-40	8
41-50	9
50+	10

§170-61 Revocation of exemption.

A. The benefits of this Article shall be revoked upon a finding by the assessor that:

(1) The application for benefits set forth in §170-57 or the annual certification set forth in §170-59 or the annual affordable housing certification set forth in §170-60 contains a false statement or false information as to a material matter or omits a material matter;

(2) The eligible real property fails to comply with one or more of the provisions or requirements of §485-a of the Real Property Tax Law of the State of New York or this local law; or

(3) The portion of the property devoted to commercial purposes has not been in active use for commercial purposes and open to the public for three (3) consecutive years.

B. Such revocation shall require the repayment of any benefits previously granted pursuant to this local law for any year during which the property was non-compliant or the application or annual certification or affordable housing certification contained a false statement or false information as to a material matter or omitted a material matter.

C. No benefits may be revoked unless the applicant has been given thirty (30) days' notice of such revocation and has been given reasonable notice to cure any failure to comply with the provisions or requirements of §485-a of the Real Property Tax Law of the State of New York or this local law.

D. If the assessor determines there was a material misstatement in the application for exemption or yearly certification or affordable housing certification filed by or on behalf of the property owner receiving such exemption, and that such misstatement provided the basis for the granting of or annual certification of such exemption, the municipality shall proceed to impose a penalty on the applicant of one thousand dollars ($1,000.00) in addition to recovering the amount of any prior exemption granted as set forth in subsection (B) herein.

Section 2: DeWitt Town Code Chapter 170, as has previously been amended, remains in full force and effect except as hereinabove amended.

Section 3: This local law shall take effect immediately upon posting and publication as required by law and filing with the Secretary of State.