



Department of State
Corporations, State Records & UCC

New York State
Department of State
DIVISION OF CORPORATIONS,
STATE RECORDS AND
UNIFORM COMMERCIAL CODE
One Commerce Plaza
99 Washington Ave.
Albany, NY 12231-0001
dos.ny.gov

Local Law Filing

Pursuant to Municipal Home Rule Law §27

Local Law Number ascribed by the legislative body of the local government listed below:

1 of the year 20 2026

Local Law Title: A Local Law To Establish Mixed-Use And Commerical Property Improvement Tax Exemptions

Pursuant to RPTL 485-A And 485-b

Be it enacted by the Village Board of Trustees of the
(Name of Legislative Body)

☐ County ☐ City ☐ Town ☒ Village
(Select one)

of Port Leyden as follows on the attached pages:
(Name of Local Government)

For Office Use Only

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STATE RECORDS

OCT 08 2026

DEPARTMENT OF STATE

Department of State Local Law Index Number: 1 of the year 20 26

(The local law number assigned by the Department of State for indexing purposes may be different from the local law number ascribed by the legislative body of the local government.)

Local Law Filing

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto ascribed as local law number 1 of 2026 of the (County)(City)(Town)(Village) of Village of Port Leyden was duly passed by the Board of Trustees on September 21 2026 in accordance with the applicable provisions of law.

(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 20____ in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer*)

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 20____

(Name of Legislative Body)

(Elective Chief Executive Officer*)

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____ in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____ in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer*)

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

Local Law Filing

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the City of _____ having submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____ became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed thereto, ascribed as local law number _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____ pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in the paragraph 1 above.

(Seal)

Janice Dosztan

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

September 21, 2026

(Date)

VILLAGE OF PORT LEYDEN
LOCAL LAW NO. 1 OF 2026
A LOCAL LAW TO ESTABLISH MIXED-USE AND COMMERCIAL PROPERTY IMPROVEMENT TAX
EXEMPTIONS PURSUANT TO RPTL 485-a AND 485-b

ARTICLE I-- Mixed Use Property Tax Exemption RPTL § 485 a

Section 1. Title

This Article shall be known as the “Village of Port Leyden Mixed-Use Property Tax Exemption Local Law (RPTL § 485-a).”

Section 2. Legislative Findings and Purpose

The Village finds that fostering mixed-use development—combining residential and commercial uses—increases housing availability, revitalizes downtown, promotes economic activity, and enhances municipal tax revenues once exemptions phase out. RPTL § 485-a authorizes municipalities to adopt a 12-year declining property tax exemption program for capital investments in eligible mixed-use properties outside New York City.

Section 3. Definitions

Terms from RPTL § 485-a carry their statutory meaning:

- **Municipality:** any city, town, or village outside NYC.
- **Mixed-use property:** building with $\geq 40\%$ residential and $\geq 15\%$ commercial square footage.
- **Residential construction work:** creation, modernization, rehabilitation, expansion of dwelling units.
- **Commercial construction work:** modernization, rehabilitation, expansion of commercial portion.
- **Applicant, Person, Story above grade, and Grade:** as defined in RPTL § 485-a.
- **Ordinary maintenance:** shall mean work that does not materially add to the value of the property, does not change the use, intensity, or occupancy of the structure, and does not involve the substantial replacement or alteration of building systems, structural components, or exterior features. Ordinary maintenance includes routine painting, minor repairs, and in-kind replacement of materials. This definition shall be interpreted consistently with guidance from the New York State Office of Real Property Tax Services (ORPTS).

Section 4. Authority

The Village adopts this law under RPTL § 485-a and Municipal Home Rule Law § 10. Upon

adoption, County and school districts may adopt matching exemptions by local law or resolution.

Section 5. Exemption Provisions

5.1 Eligibility

- Properties must be mixed-use per statutory thresholds ($\geq 40\%$ residential, $\geq 15\%$ commercial).
- Capital investment must exceed \$10,000, excluding ordinary maintenance.
- Construction must begin after the local law's effective date.

5.2 Employment Requirement and Verification

"As required under RPTL §485-a, the commercial portion of the property must employ, or demonstrate a good-faith intent to employ, at least five (5) employees on-site.

Applicants shall provide, at minimum:

- (a) A written certification of the number of current or intended employees;
- (b) A staffing plan or description of job titles and functions; and
- (c) Any additional documentation reasonably required by the Assessor or the Village Code Enforcement Officer to verify compliance.

Failure to employ or maintain the required number of employees shall result in denial, reduction, or revocation of the exemption for the applicable assessment year.

5.3 Design Guideline Consistency Requirement

All façade, storefront, and exterior improvements qualifying for the exemption must be generally consistent with the Lewis County Downtown Design Guidelines, as referenced within the Village of Port Leyden Comprehensive Plan. The Village Code Enforcement Officer may issue a written determination of consistency prior to exemption approval.

5.4 Zoning and Building Code Compliance

All improvements qualifying for the exemption must comply with the Village of Port Leyden Zoning Law, the New York State Uniform Fire Prevention and Building Code, and any other applicable local, county, or state regulations. No exemption may be granted for work that is inconsistent with permitted uses, development standards, or code requirements in effect at the time of application.

Section 6. Exemption Schedule

- Years 1–8: 100% of the increase in assessed value due to eligible work.
- Year 9: 80%; Year 10: 60%; Year 11: 40%; Year 12: 20%.
- No exemption after Year 12.

Applicants must provide initial evidence of compliance with the five-employee requirement or a good-faith plan to meet this requirement within the first year of commercial operation.

Section 7. Exclusion of Concurrent Exemptions

No concurrent property tax exemptions for the same improvement, unless meeting exceptions under statute (e.g., infrastructure exemptions).

Section 8. Application and Administration

8.1 Forms

Applicants must file NYS Form **RP-485-a** with the Village Assessor.

8.2 Application Filing/ Deadline

Applications must be submitted by the taxable status date (typically March 1); late filings apply to next roll.

Application Procedure

(a) Applicants shall file New York State Form RP-485-a with the Village Assessor.

(b) Applications must be filed on or before the Village's taxable status date.

(c) The Assessor shall determine eligibility and calculate the exemption base.

8.3 Determination

Assessor shall evaluate eligibility, exemption base, and schedule, issuing determinations by the tentative roll date.

8.4 Annual Certification

Each year, property owners must certify continued mixed-use status and employment per RPTL § 485-a requirements.

(a) The annual certification shall include updated documentation demonstrating continued compliance with the statutory requirement to employ at least five (5) persons on-site within the commercial portion of the property. The Village Assessor may require payroll records, employee rosters, or sworn statements to verify employment.

8.5 Recordkeeping

Assessor shall retain documentation supporting eligibility and schedule adherence.

ARTICLE II — COMMERCIAL PROPERTY IMPROVEMENT TAX EXEMPTION (RPTL § 485-b)

A Local Law to Provide a Partial Real Property Tax Exemption for Commercial Improvements Pursuant to RPTL § 485-b.

Section 9. Title

This Article shall be known as the “Village of Port Leyden Commercial Property Improvement Tax Exemption Local Law (RPTL § 485-b).”

Section 10. Legislative Findings and Purpose

The Village finds that encouraging commercial investment strengthens the local economy, supports small businesses, creates job opportunities, and enhances the long-term tax base. RPTL § 485-b authorizes municipalities to provide a 12-year partial exemption for qualifying capital improvements made to commercial properties.

Section 11. Definitions

Terms used in this Article carry their statutory meaning under RPTL § 485-b.

- **Commercial, business, or industrial property:** any nonresidential property used for commercial or business purposes.
- **Eligible improvement:** construction, alteration, installation, or improvement exceeding the minimum investment threshold, excluding ordinary maintenance and repairs.
- **Exemption base:** the increase in assessed value is attributable to the eligible improvement.
- **Ordinary maintenance:** shall mean work that does not materially add to the value of the property, does not change the use, intensity, or occupancy of the structure, and does not involve the substantial replacement or alteration of building systems, structural components, or exterior features. Ordinary maintenance includes routine painting, minor repairs, and in-kind replacement of materials. This definition shall be interpreted consistently with guidance from the New York State Office of Real Property Tax Services (ORPTS).

Section 12. Authority

This Article is adopted pursuant to RPTL § 485-b and Municipal Home Rule Law § 10. Upon adoption, the County, Towns, and relevant school districts may adopt corresponding exemptions by resolution or local law.

Section 13. Eligibility Requirements

13.1 Minimum Investment

Eligible improvements must exceed **\$10,000** or such higher amount as may be set by the Village Board by resolution.

13.2 Eligible Property Types

Applies to commercial, business, or industrial properties as defined under RPTL § 485-b.

Residential properties do not qualify unless they are part of a mixed-use building that meets 485-b criteria.

13.3 Construction Start Date

Work must commence on or after the effective date of this Local Law.

13.4 Zoning and Building Code Compliance

All improvements qualifying for the exemption must comply with the Village of Port Leyden Zoning Law, the New York State Uniform Fire Prevention and Building Code, and any other applicable local, county, or state regulations.

No exemption may be granted for work that is inconsistent with permitted uses, development standards, or code requirements in effect at the time of application.

Section 14. Exemption Schedule

The exemption shall apply to the increase in assessed value attributable to the eligible improvement in accordance with the following schedule, designed to provide enhanced early-year relief to support commercial stabilization and reinvestment:

Year 1: 50%

Year 2: 50%

Year 3: 45%

Year 4: 40%

Year 5: 35%

Year 6: 30%

Year 7: 25%

Year 8: 20%

Year 9: 15%

Year 10: 10%

Year 11: 5%

Year 12 and thereafter: 0%

The exemption base shall be the increase in assessed value determined in the first year of exemption eligibility. If, in any year, the final assessment roll reflects a change in the level of assessment of fifteen percent (15%) or more, the exemption base shall be adjusted in accordance with Real Property Tax Law § 485-b, and the adjusted exemption shall be applied to the parcel for the applicable assessment year.

Section 15. Design Guideline Consistency

If the Village wishes consistency with the 485-a section:

All façade, storefront, and exterior improvements that qualify for the exemption must be generally consistent with the Lewis County Downtown Design Guidelines, as referenced in the Village of Port Leyden Comprehensive Plan. The Village Code Enforcement Officer may issue a written determination of consistency before approving the exemption.

Section 16. Application and Administration

16.1 Application Form

Applicants shall file NYS Form **RP-485-b** with the Village Assessor.

16.2 Filing Deadline

Applications must be submitted on or before the Village's taxable status date. Late filings apply to the next assessment roll.

16.3 Assessor Review

The Assessor shall determine eligibility, exemption base, and schedule, and issue determinations pursuant to the tentative roll.

Section 17. Concurrent Exemptions

No property receiving this exemption may receive any other property tax exemption for the same improvement unless permitted under RPTL § 485-b.

Section 18. Post-Adoption Compliance

After adoption, the Village Clerk shall file certified copies of this Local Law with:

- NYS Department of State
- NYS Department of Taxation & Finance (ORPTS)
- Lewis County Clerk
- Lewis County Real Property Director
- Village Assessor

Section 19. Severability

If any provision is held invalid within this Local Law, the remainder shall continue in full force and effect.

Section 20. Effective Date

This Local Law shall take effect immediately upon filing with the NYS Department of State.

Adopted by the Board on 9/21/2026.