

Chapter9

ASSESSMENT

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[HISTORY: Adopted by the Board of Trustees of the Village of Sodus Point 3-1-1984 by L.L. No.1-1984. Amendments noted where applicable.]

GENERAL REFERENCES

Taxation - See Ch. 168.

§ 9-1. Legislative intent.

The intent of the Board of Trustees of the Village of Sodus Point is to implement § 1402, Subdivision 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 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 Sodus Point.

§ 9-2. Termination of village's status as assessing unit.

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

§ 9-3. Position of Assessor abolished.

The position of Assessor in the Village of Sodus Point is hereby abolished.

§ 9-4. Board of Assessment Review abolished.

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

§ 9-5. Village taxes to be part of town assessment.

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

§ 9-6. Filing with Town Clerk and Assessor.

Within five days of the effective date of this chapter, the Board of Trustees of the Village of Sodus Point shall file a copy of such chapter with the Clerk and Assessor of the Town of Sodus and with the State Board of Equalization and Assessment.¹

§ 9-7. When effective; referendum.

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

¹ Editor's Note: The State Board of Equalization and Assessment was changed to the State Board of Real Property Services by L.1994, c. 385.

² Editor's Note: No valid petition was filed, and this chapter was approved March 1, 1984.