

Chapter 4

ASSESSMENTS

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[HISTORY: Adopted by the Board of Trustees of the Village of Vernon 12-28-1994 as L.L. No. 3-1994.¹ Amendments noted where applicable.]

§ 4-1. Legislative intent.

The intent of the Board of Trustees of the Village of Vernon 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 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 Vernon.

¹ Editor's Note: This local law superseded former Ch. 4, Assessments, adopted 8-26-1992 as L.L. No. 2-1992.

§ 4-2. Termination of assessing unit status.

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

§ 4-3. Position of Assessor abolished.

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

§ 4-4. Board of Assessment Review abolished.

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

§ 4-5. Levy of taxes.

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

§ 4-6. Copy to be filed.

Within five (5) days of the effective date of this chapter, the Board of Trustees of the Village of Vernon shall file a copy of such law with the Clerk and Assessor (or Board of Assessors) of the Town (or county) of Vernon and with the State Board of Equalization and Assessment.

§ 4-7. 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

² **Editor's Note:** No valid petition requesting such referendum having been filed, this chapter was deemed duly adopted 12-28-1994.

