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February 17, 2009

**PUBLIC HEARING LOCAL LAW #1 FOR 2009 – BUSINESS INVESTMENT EXEMPTION** Upon due notice to all members of the Village Board, a Public Hearing was held on Tuesday, February 17, 2009 at 7:20 p.m. at the Municipal Building, 240 N. Main Street, Minoa, NY. The purpose was to consider the enactment of Local Law #1 for 2009 establishing a new Article V of Chapter 143 of the Village of Minoa Municipal Code entitled “Business Investment Exemption” providing for a partial real property tax exemption for certain commercial, business and industrial improvements in the Village pursuant to the provisions of §485-b of the Real Property Tax Law of the State of New York.

**PRESENT:** Mayor Donovan  
Trustee Mayor Brazill  
Trustee Champagne  
Trustee Cronk  
Trustee Theobald  
Attorney Courtney Hills  
Clerk/Treasurer Snider

**ALSO PRESENT:** Chris Beers, Dan DeLucia, David VanMarter, Ernie Green and Thomas Petterelli

**ABSENT:** Attorney Steven Primo

**PROOF OF PUBLICATION** A motion was made by Trustee Theobald and seconded by Trustee Champagne agreeing to waive the reading of the Proof of Publication of Public Hearing. All in favor. Motion carried.

**PURPOSE OF PUBLIC HEARING** Mayor Donovan called the Public Hearing to order at 7:23 p.m. for Local Law #1 for 2009 for the Village of Minoa establishing a new Article V of Chapter 143 of the

Village of Minoa Municipal Code entitled "Business Investment Exemption" providing for a partial real property tax exemption for certain commercial, business and industrial improvements in the Village pursuant to the provisions of §485-b of the Real Property Tax Law of the State of New York.

Mayor Donovan turned the Public Hearing over to Attorney Courtney Hills to provide an overview of the proposed Local Law:

Local Law No. One (1) of the year 2009.

**A local law establishing a new Article V of Chapter 143 of the Village of Minoa Municipal Code entitled "Business Investment Exemption."**

**Be it enacted by the Board of Trustees of the Village of Minoa as follows:**

**Section One (1).** A new Article V shall be added to Chapter 143 of the Code of the Village of Minoa to provide as follows:

**Article V  
Business Investment Exemption**

**§143-21. Purpose.**

Pursuant to the provisions of §485-b of the Real Property Tax Law of the State of New York, the Village of Minoa Board of Trustees is authorized to adopt a partial real property tax exemption for certain commercial, business and industrial improvements in the Village. This Article V shall allow real property constructed, altered, installed or improved for the purpose of commercial, business or industrial activity to be exempt from taxation, special ad valorem levies and services charges pursuant to Real Property Tax Law §485-b to the extent hereinafter provided.

**§143-22. Computation of Exemption.**

Such real property shall be exempt for a period of one year to the extent of 50% of the increase in assessed value thereof attributable to such construction, alteration, installation, or improvement and for an additional period of nine years; provided, however, that the extent of such exemption shall be decreased by 5% each year during such additional period of nine years. The following table shall illustrate the computation of the tax exemption:

<b>Year of Exemption</b>	<b>Percentage of Exemption</b>
1	50%
2	45%
3	40%
4	35%
5	30%
6	25%
7	20%
8	15%
9	10%
10	5%

**§143-23. Qualification for Exemption.**

A. No such exemption shall be granted unless such construction, alteration, installation or improvement exceeds the sum of \$10,000.00.

B. For the purpose of this Article V, the terms construction, alteration, installation and improvement shall not include ordinary maintenance and repairs.

**§143-24. Application.**

Such exemption shall be granted only upon application by the owner of such real property on a form prescribed by the State Board. The original of such application shall be filed with the assessor of the Village of Minoa, or if none, the Town of Manlius, on or before the appropriate taxable status date. A copy thereof shall be filed with the State Board.

**§143-25. Approval of Application.**

If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this Article V, he or she shall approve the application, and such real property shall thereafter be exempt from taxation, special ad valorem levies, and service charges as herein provided, commencing with the assessment roll prepared after the taxable status date referred to in §143-4. The assessed value of any exemption granted pursuant to this Article V shall be entered by the assessor on the portion of the assessment roll provided for property exempt from taxation.

**§143-26. Eligible Properties.**

The provisions of this Article V shall apply to all real property within the Village of Minoa used primarily for the buying, selling, storing, or developing goods, services, the manufacture or assembly of goods, or the processing of raw materials. This Article V shall not apply to property used primarily for the furnishing of dwelling space or accommodations to either residents or transients other than hotels or motels.

**§143-27. Change of Use or Exempt Property.**

In the event that real property granted an exemption pursuant to this Article V ceases to be used primarily for eligible purposes, the exemption granted pursuant to this Article V shall cease.

**Section Two (2). Illegality/Severability.**

If any clause, sentence, paragraph, subdivision, section or part of this local law or the application thereof to any person, individual, corporation, firm, partnership, entity or circumstances is adjudged invalid or unconstitutional by any court of competent jurisdiction, such order or judgment shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law or in its application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this local law or the application thereof to other persons or circumstances. Further, in adjudging such invalid provision, the court shall attempt to modify same to a provision which is not invalid or unconstitutional and which best achieves the intent of the invalid provision.

**COMMENTS FROM  
THE VILLAGE  
BOARD**

Let the record show that there were no comments from the Village Board.

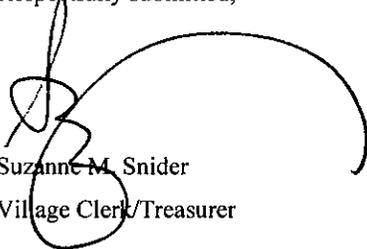
**PUBLIC COMMENTS**

Let the record show that there were no comments from the public.

**PUBLIC HEARING  
CLOSED**

A motion was made by Trustee Champagne and seconded by Trustee Theobald to close the Public Hearing for Local Law #1 for 2009 at 7:25 p.m. All in favor. Motion carried.

Respectfully submitted,



Suzanne M. Snider  
Village Clerk/Treasurer