

City of North Tonawanda

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OFFICE OF THE CITY CLERK - TREASURER
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NORTH TONAWANDA, N.Y. 14120

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COMMON COUNCIL WORKSHOP AGENDA

March 24, 2023

The following meeting has been scheduled for TUESDAY MARCH 28, 2023:

**6:30 PM Steve Pawlik/Craig Greer
Waterfront Commission**

Re: By-Laws for Waterfront Commission

**6:45 PM Ed Zebulske
City Attorney**

**Re: Proposed Real Property Tax Exemptions
for Commercial/Industrial Businesses**

7:00 PM Common Council

Re: General Discussion

7:15 PM Executive Session

Re: Potential Litigations

Respectfully submitted,



**Donna L. Braun
City Clerk-Treasurer**

March 14, 2023

North Tonawanda Common Council
216 Payne Avenue
North Tonawanda, NY 14120

Dear Honorable Body,

The City of North Tonawanda Waterfront Commission is proposing the attached updates to the group's bylaws, which add specificity on the Commission's purpose, structure, and meeting details. We request that the Council review and if the language is acceptable, approve the updates. The Commission will vote on them once we have received your approval. Please don't hesitate to reach out with any questions or comments. Thank you.

Sincerely,



Emily Root
Waterfront Commission Member
Emily.kate.root@gmail.com

2023 MAR 15 AM 8:36
NORTH TONAWANDA NY

RECEIVED
CITY CLERK'S OFFICE

BYLAWS OF NORTH TONAWANDA WATERFRONT COMMISSION

ARTICLE I - NAME, PURPOSE

Section 1: The name of the organization shall be North Tonawanda Waterfront Commission.

Section 2: The North Tonawanda Waterfront Commission works cooperatively with City officials, departments, and other relevant stakeholders to develop and facilitate the implementation of events and improvements around our community's significant waterfront resources. This includes community cleanup events, planning initiatives, public access improvements, environmental improvements, and economic development efforts. The Commission also works with other City committees and boards to review and guide waterfront revitalization activities.

ARTICLE II - ANNUAL MEETING

Section 1: Annual Meeting. The Annual Meeting shall take place on the first regular monthly meeting date of the calendar year, set by the Commission Members.

Section 2: Purpose. The Annual Meeting shall be held to elect the officers of the Task Force by two-thirds vote. Only members appointed by the Mayor may serve in officer roles.

Section 3: Special Meetings. Special meetings may be called by the Chair of the Commission.

Section 4: Notice. Notice of the annual meeting shall be given to each voting member, by mail, or email within 7 days of the meeting.

Section 5: Continue To Serve. If an annual meeting is not conducted and/or is unable to take place, the officers then in office continue to serve on the board until successors have been formally elected.

ARTICLE III - TASK FORCE COMMITTEE & MEMBERS

Section 1: Role, Size, Compensation. The Commission shall consist of appointed members by the Mayor. The Commission acts as an advisory board to the common council and Mayor. The Commission acts as an advisory committee to the Mayor and City Officials, and will review and weigh in on all proposed improvements within the Local Waterfront Revitalization Plan Boundary and/or projects that take place on public lands adjacent to a waterway to assist in promoting excellence in the design, development, and protection of the City's waterfront. The Commission shall vote on items before formally submitting them to the Common Council for review and approval. Items may include, but are not limited to; requests to hold events, opinions on matters, recommendations, etc. The membership size shall be no larger than 9 members, but no smaller than 5. The Commission Members receive no compensation.

Section 2: Meetings. The Commission shall meet each month at a date, time & place agreed on by the members. Meetings may be rescheduled if necessary, Virtual meetings are also allowed if the Commission deems necessary.

Section 3: Terms. Terms will be two years for all appointed members until removed by the Mayor, terminated by excess absences, or by their own written resignation.

Section 4: Quorum. A quorum must be attended by two-thirds of Commission members before business can be transacted or motions made or passed.

Section 5: Voting. Only members appointed by the Mayor may have the ability to vote. Each member shall be entitled to one vote on each matter submitted for a vote at a meeting.

Section 6: Notice. An official meeting requires that each member have written notice within a reasonable amount of time, preferably 48 Hours.

Section 7: Officers and Duties. There shall be three officers of the Commission consisting of a Chair, Vice Chair, and Secretary. Their duties are as follows:

The Chair shall convene regularly scheduled Commission meetings, shall preside or arrange for other members of the Commission to preside at each meeting in the following order: Vice-Chair, and Secretary.

The Secretary shall be responsible for keeping records of Commission actions, including overseeing the taking of minutes at all board meetings, sending out meeting announcements, distributing copies of minutes and the agenda to each member (as requested), and assuring that records are maintained.

Section 8: Vacancies. When a vacancy on the Commission exists, nominations for new members may be received from present members by the Secretary two weeks in advance of a regular meeting. These nominations shall be sent out to sitting members with the regular meeting announcement and shall be voted on at the next meeting. The vote will serve as a recommendation to the Mayor for his/her final approval & appointment.

Section 9: Resignation, Termination and Absences. Resignation from the Commission must be in writing and received by the Secretary. A member shall be dropped for excess absences from the Task Force if s/he has three absences from meetings in a calendar year per The North Tonawanda Attendance Policy. A written notice will be sent to the Mayor by one of the elected officers.

Section 10: Special Meetings. Special meetings of the Commission shall be called upon the request of the Chair or one-third of the Commission. Notices of special meetings shall be sent out by the Secretary to each member within a reasonable amount of time.

ARTICLE IV - SUBCOMMITTEES

Section 1: The Commission may create subcommittees as needed, such as hosting community events, researching topics, etc. The Board will vote on the creation of subcommittees. and if the majority approves it a subcommittee will be created. Subcommittee members may choose a chair as they see fit. The subcommittee will report to the entire Commission at the following meeting.

ARTICLE V - AMENDMENTS

Section 1: These Bylaws may be amended when necessary by a two-thirds majority of the Commission Members. Proposed amendments must be submitted to the Secretary to be sent out with regular Board announcements and must be approved by the Common Council.

These Bylaws were approved at a meeting of the Waterfront Commission on
_____, 2023.

MEMO

CITY ATTORNEY
CITY OF NORTH TONAWANDA, NEW YORK
(716) 695-8590 FAX: (716) 695-8568

TO - Donna Braun, City Clerk-Treasurer

DATE February 16, 2023

RE -

FROM - CITY ATTORNEY

Proposed Real
Property Tax
Exemption(s) for
Commercial, Business
or Industrial Real
Property within the
City of North
Tonawanda

Attached, for your review, is information from the State of New York, Office of Real Property Tax Services, regarding authorization for possible tax exemption(s) for commercial, business or industrial properties within New York State municipal jurisdictions.

After review, kindly schedule time for common council discussion at an upcoming workshop (possibly Tuesday, February 28, 2023), to see if this is something we should consider moving forward with.

Should you have questions or need more information, please do not hesitate to contact me.

EAZ/lk
Att.


Edward A. Zebulske, III
City Attorney

cc: Members, Common Council
Austin Tylec, Mayor

Add to code 73.34 from Pub

RP-485-b-Ins (9/08)



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

92

INSTRUCTIONS FOR APPLICATION FOR
REAL PROPERTY TAX EXEMPTION FOR COMMERCIAL,
BUSINESS OR INDUSTRIAL REAL PROPERTY
(Real Property Tax Law, Section 485-b)

1. Authorization for exemption

Section 485-b of the Real Property Tax Law authorizes a partial exemption from real property taxation for commercial, business or industrial property constructed, altered, installed or improved subsequent to July 1, 1976 or a later date as specified in a county's, city's, town's, or village's local law or in a school district's resolution. The cost of such construction, alteration, installation or improvement must exceed \$10,000 or a higher minimum, not to exceed \$50,000, as may be provided in such local law or resolution. Ordinary maintenance and repairs do not qualify for exemption. The property must not be receiving or have received any other exemption authorized by the Real Property Tax Law with respect to the same improvements, unless during the period of the prior exemption, payments in lieu of taxes were made in amounts that were at least equal to the taxes that would have been paid had the property been receiving the section 485-b exemption.

Municipalities may limit the exemption to specific geographic areas and to sectors and subsectors of businesses as defined in the North American Industry Classification System. Where a county restricts the exemption pursuant to the recommendations of its local industrial and commercial incentive board, such restrictions also apply to cities, towns and villages, and school districts therein, unless those municipalities adopt local laws or (school district) resolutions providing otherwise. Consult your assessor to ascertain what limits, if any, apply locally.

2. Duration and computation of exemption

Generally the amount of the exemption in the first year is 50% of the increase in the assessed value attributable to the improvement. The exemption amount then decreases by 5% in each of the next nine years. This declining percentage continues to be applied to the increase in assessed value determined in the first year of the exemption, unless there is a change in level of assessment for an assessment roll of 15% or more, as certified by the Office of Real Property Tax Services, in which case an adjustment is required. A municipality which restricts the exemption to specific types of property and geographic areas may establish a different exemption schedule (i.e., 50% for one, two and three; 40, 30, 20% in years four, five and six; 10% in years seven, eight and nine; and 5% in year ten). Consult your assessor to ascertain the specific schedule or schedules that apply.

3. Application for exemption

The exemption may apply to charges imposed upon real property by or on behalf of a county, city, town, village or school district for municipal or school district purposes and to special ad valorem levies except those levied for fire district, fire protection district or fire alarm district purposes. However, the statute authorizes any county, city, town, village or school district (except the city school district of Buffalo, Rochester, Syracuse or Yonkers) to act independently on its own behalf to reduce the per centum of exemption otherwise allowed pursuant to this section. The exemption does not apply to costs incurred for ordinary maintenance and repairs nor to property used primarily for residential purposes other than hotels or motels. The exemption does not apply to the City of New York.

4. Filing of exemption

Application for exemption from county, city, town and school district taxes must be filed with the city or town assessor, not the Office of Real Property Tax Services. Application for exemption from village taxes must be filed with the assessor who prepares the assessment roll used in levying village taxes. In Nassau County, applications for exemption from county, town or school district taxes must be filed with the Nassau County Board of Assessors. In Tompkins County, applications for exemption from county, city, town, village or school district taxes must be filed with the Tompkins County Division of Assessment.

5. Time of filing application

The application must be filed in the assessor's office on or before the appropriate taxable status date and within one year from the date of completion of the improvements. In towns preparing their assessment rolls in accordance with the schedule provided in the Real Property Tax Law, the taxable status date is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In villages and cities, the taxable status dates vary, and the appropriate assessor should be consulted for the correct date.

Once the exemption has been granted, the exemption may continue for the authorized period provided that the eligibility requirements continue to be satisfied. It is not necessary to reapply for the exemption after the initial year in order for the exemption to continue.