

Local Law No. 6: ESTABLISHMENT OF WEST SENECA INDUSTRIAL AND
COMMERCIAL INCENTIVE BOARD

§ 1- Establishment.

Pursuant to the provisions contained in § 485-b of the Real Property Tax Law, the Town of West Seneca hereby establishes a board to be known as the "Industrial and Commercial Incentive Board" (the "ICIB").

§ 2 - Membership.

The ICIB shall consist of five members, including a Chairman, to be appointed by the Town Board by resolution.

§ 3 - Powers and duties; reports.

A. Powers and duties. The ICIB shall have the powers and duties prescribed by § 485-b of the Real Property Tax Law of the State of New York and shall present a plan to the Town Board of the Town of West Seneca concerning the various types of business and real property which should be granted eligibility for such exemption.

B. Reports. The ICIB shall, within a time to be fixed by the Town Board, present a report and plan to the Town Board concerning the following:

- (1) The various types of business real property which should be granted eligibility for exemption from taxation and specific ad valorem levies authorized by Real Property Tax Law § 485-b.
- (2) Limiting the applicability of the exemption to specific divisions and major groups as defined in the Standard Industrial Classification Manual published by the United States Government.
- (3) Whether the exemption shall be computed in the manner specified in Subdivision 2 or 12 of Real Property Tax Law § 485-b.
- (4) Specific geographic areas of the Town within which the exemption should be offered.
- (5) Reduction of the per centum of exemption otherwise allowed pursuant to Real Property Tax Law § 485-b.
- (6) The minimum value of construction, alteration, installation or improvement required to qualify for the exemption.
- (7) Other actions deemed desirable to improve the economic climate within the Town.
- (8) Other factors as the Town Board may direct.

§ 4 - Considerations for exemptions.

In developing the plan and report to the Town Board, the ICIB shall consider:

A. The planning objectives of the Town and the areas thereof within which exemptions pursuant to Real Property Tax Law § 485-b shall be offered;

- B. The necessity of the exemption to the attraction or retention of business;
- C. The creation or retention of permanent private-sector jobs;
- D. The need to allow the exemption to provide employment opportunities and broaden the tax base; and
- E. Other factors the ICIB deems relevant.