

**VILLAGE OF CANASTOTA  
LOCAL LAW NO. K of 2023**

**A LOCAL LAW TO AMEND SECTION 196-15 OF ARTICLE II OF CHAPTER 196 OF  
THE CODE OF THE VILLAGE OF CANASTOTA  
REGARDING TAX EXEMPTIONS WITHIN THE VILLAGE OF CANASTOTA**

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

**SECTION 1. LEGISLATIVE INTENT & PURPOSE**

The Village Board of the Village of Canastota, being ever mindful of its responsibility and obligation to provide for the welfare and financial independence of its citizens, specifically individuals as enumerated by the Real Property Tax Law, who have made a vital contribution to the growth, development and progress of the community, intends by the enactment of this Local Law to provide certain protections as set forth in the Real Property Tax Law.

The purpose of this Local Law is to amend the current Section 196-15 of Article II of Chapter 196 of the Code of the Village of Canastota to provide that where real property tax exemptions recognized by the Village of Canastota differ from those recognized by the Town of Lenox, the exemptions recognized by the Village of Canastota shall control for citizens of the Village.

**SECTION 2. AUTHORITY**

The adoption of this Local Law is in accordance with Section 10 of New York's Municipal Home Rule Law.

**SECTION 3. AMEND SECTION 196-15 ARTICLE II OF CHAPTER 196 OF THE CODE OF THE VILLAGE OF CANASTOTA**

Section 196-15, titled "Assessment procedure," of Article II, titled "Town to Act as Assessing Unit," of Chapter 196, "Taxation," of the Code of the Village of Canastota shall be amended to read in its entirety as follows:

“§ 196-15      Assessment procedure.

The Village of Canastota, Canastota, New York 13032, will cease to be an assessing unit, and the Village taxes shall thereafter be levied on a copy of the part of the Town of Lenox Assessment Roll. The Village of Canastota, New York, will also accept the same exemptions as the Town of Lenox. However, where the exemptions specifically adopted by and provided by the Village of Canastota conflict with those provided by the Town of Lenox, the Code of Incorporated Village of Canastota shall be controlling.”

**SECTION 4. SEVERABILITY**

If any clause, sentence, paragraph, section, article or part of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect,

impair, or invalidate the remainder thereof, but shall be confined in its operations to the clause, sentence, paragraph, section, article, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

**SECTION 5. EFFECTIVE DATE**

This Local Law shall take effect upon filing with the Secretary of State.