

commissioner, upon any charge of a violation of this paragraph or regulations promulgated by the commissioner with respect to this paragraph.

§ 2. This act shall take effect on the first day of November next succeeding the date on which it shall have become a law.

GREATER POUGHKEEPSIE LIBRARY DISTRICT—CREATION

CHAPTER 361

S. 4342

Approved and effective Aug. 5, 1997

AN ACT to amend chapter 524 of the laws of 1987, relating to establishing the Greater Poughkeepsie library district, in the city and town of Poughkeepsie, Dutchess county, in relation to such library, and to amend chapter 627 of the laws of 1994 amending such chapter, in relation to the effective date of such chapter of the laws of 1994

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

§ 1. Chapter 524 of the laws of 1987, relating to establishing the Greater Poughkeepsie library district, in the city and town of Poughkeepsie, Dutchess county, as amended by chapter 627 of the laws of 1994, is amended to read as follows:

name of Library District

§ 1. Notwithstanding the provisions of any general, special, or local law to the contrary, there is hereby created and established in the city of Poughkeepsie and town of Poughkeepsie, Dutchess county, a public library district, to be known as the Greater Poughkeepsie public library district, hereinafter referred to as the district, which shall include all the territory within the city of Poughkeepsie, hereinafter referred to as the city, and the town of Poughkeepsie, Dutchess county, except that territory in the town of Poughkeepsie which is located in the village of Wappingers Falls, hereinafter referred to as the town.

transfer of property from Adriance Memorial Library to Poughkeepsie Public Library District

§ 2. ~~Title and interests in all library property both real and personal, and both tangible and intangible, now held by the Adriance Memorial library, or its board of trustees, or the city of Poughkeepsie, shall be transferred to, vested in and be acquired by the Greater Poughkeepsie library district herein created and established on the effective date of this act.~~ Title and interests in all library property both real and personal, and both tangible and intangible, now held by the Greater Poughkeepsie library district shall be transferred to, vested in, and be acquired by the Poughkeepsie public library district herein created and established on the effective date of the chapter of the laws of 1997 which added this provision. The above provisions for transfer to, vesting and acquisition of real and personal property, both tangible and intangible, are effectuated by operation of law pursuant to the authority of this section. ~~Notwithstanding the preceding, and for purposes of clarity of real property records, the city of Poughkeepsie shall cause to be executed a deed of conveyance to the Greater Poughkeepsie library district for the parcel of real property known as Adriance Memorial Library including the improvements situated thereon, which deed shall recite, inter alia, that the transfer and vesting of ownership in the Greater Poughkeepsie library district was effectuated upon the effective date of this act.~~

description of annual budget process, including supplemental and capital proposals

§ 3. (a) The fiscal year of the district shall begin on the first day of January and end on the thirty-first day of December. The trustees of the district, commencing in fiscal year 1995 and continuing thereafter, shall annually prepare and, on or before the thirty-first day of August, file in the office of the clerk or chamberlain of both the city of Poughkeepsie and town of Poughkeepsie and in the office of the chief executive officer of both the city of Poughkeepsie and the town of Poughkeepsie detailed statements in writing of the amount of revenues estimated to be received and expenditures estimated to be made during the next fiscal year for the purposes of such library district. The trustees may also annually prepare and file in the manner stated above propositions for supplemental appropriations for items of

a non-recurring nature. The acquisition, construction, and reconstruction of facilities, including land, for such district are hereby determined to be district purposes, and the trustees of the district may also annually prepare and file in the manner stated above detailed statements in writing of the amount of indebtedness to be incurred by the municipalities on behalf of the district and of the expenditures estimated to be made for capital purposes of the district, and the annual cost of such indebtedness. Such statement of estimated revenues and estimated expenditures including supplemental expenditures and the cost of service of indebtedness for capital purposes, shall be in balance and shall serve as the proposed annual budget for the district. Such proposed annual budget shall identify the amount of revenue to be assessed, levied and collected upon taxable real property within the district and the source and amount of any other estimated revenues, including estimated available surplus.

(b) ~~Commencing in 1995 for the budget to be prepared for fiscal year 1996, the proposed annual budget for the district as established by the trustees shall be placed before the voters at the general election in the year preceding the year for which the proposed budget has been established. Upon approval of such proposed budget by a majority of the voters, in the portion of the district located in the city and, also, upon approval of such proposed budget by a majority of the voters, in the portion of the district located in the town, the proposed budget shall become the budget of the district for the following fiscal year. In the event that the proposed budget is not approved by a majority of the voters in both the portion of the district located in the city and the portion of the district located in the town, then, and in such event, the proposed budget shall be deemed amended so that the portion of the proposed budget providing for real property tax revenue to be received from the city and the town be changed to equal the real property tax revenue provided for in the district budget in effect as of the time of the vote. In the event that the voters do not approve the proposed budget as aforesaid, and, upon the proposed budget being deemed amended as provided, the real property taxes to be levied by the city and the town for the district shall be levied in an amount required to provide the city and town contribution as herein set forth rather than the city and town contribution as set forth in the proposed budget in 1997 for the budget to be prepared for fiscal year 1998 the proposed annual budget, and propositions of supplemental appropriations, if any, and a proposition for capital expenditure, if any, for the district as established by the trustees shall be placed before the voters in the general election in the year preceding the year for which the proposed budget has been established. Each proposition for supplemental appropriation shall identify a singular purpose and specific dollar appropriation and shall be worded in such a manner as to require an affirmative vote for passage. All budget propositions, including the annual budget propositions for supplemental appropriations, and propositions for capital expenditures will require approval by a majority of voters in the city and, also, a majority of voters in the town, hereinafter referred to as the majority. Upon approval of such proposed operating budget, and of the proposition for supplemental appropriations, and of the proposition authorizing indebtedness for capital construction by the majority, the proposed budget including the supplemental appropriations and capital revenues and expenditures shall become the budget of the district for the following fiscal year. In the event that the proposition for indebtedness is approved by the majority, the city and the town shall incur such indebtedness on behalf of the district, and such indebtedness shall be apportioned between the city and the town pursuant to the formula set forth in this section. In the event that the proposed budget is not approved by the majority, the proposed budget shall be deemed amended so that the portion of the proposed budget providing for real property tax revenue to be received from the city and town be changed to equal the real property tax revenue provided for in the district budget in effect as of the time of the vote as amended by the supplemental appropriations if approved. In the event that a proposition for supplemental appropriations or for capital purposes is not approved by the majority, no appropriation shall be included for such unapproved proposition. In the event that the voters do not approve the proposed budget as aforesaid, and upon the proposed budget being deemed amended as aforesaid, the real property taxes to be levied by the city and the town for the district shall be levied in an amount required to provide the city and town contribution as herein set forth rather than the city and town contribution as set forth in the proposed budget. After the annual budgets for the city and the town have been adopted by the city of Poughkeepsie and the town of Poughkeepsie, the city and town shall assess and levy upon the taxable real property within the district the amounts to be raised by tax for the purposes of the district as specified in the district's annual budget and shall cause~~

the amount so assessed and levied to be collected, in the same manner and at the same time and by the same officers as city taxes and town taxes are assessed, levied and collected.

The (c) Beginning in fiscal year 1998 and continuing through fiscal year 2002, the commissioner of finance of the city of Poughkeepsie and the chief fiscal officer of the town shall pay to the treasurer of the district, in installments, the district taxes received by said commissioner. Such installment payments shall be made on January 1, April 1, July 1 and October 1. If the full amount of such taxes have not been received by such commissioner of finance on or before December 31, then such commissioner of finance shall pay to the treasurer of the district the balance of moneys for uncollected district taxes on or before December 31. When the full amount of taxes for district purposes shall have been paid to the treasurer of the district by such commissioner of finance, all liens for unpaid taxes shall belong to the city and shall thereafter be collected in the manner provided for city taxes. The chief fiscal officer of the town shall pay to the treasurer of the district the full amount of the tax levy of the district assessed and levied within the town by April 1, twenty-five percent of the tax levy by January 15 and seventy-five percent by April 1. Beginning in fiscal year 2003 and continuing thereafter, the commissioner of finance of the city and the chief fiscal officer of the town shall pay to the treasurer of the district one hundred percent of the tax levy by April 1. The amount of taxes for district purposes to be assessed, levied and collected upon the property within the city and upon the property within the district in the town shall be apportioned in accordance with the proportion that the population within that portion of the district in each municipality shall bear to the population within the entire district, as determined by the population data supplied from the most recent completed census undertaken by the United States Census Bureau.

percentage of operations funded by tax levy adjusted by Chapter 462 of 2006 (attached)

The amounts to be raised by tax for the purposes of the district shall not exceed sixty (60) per centum of the overall entire budget of the district. ~~(d)~~ The real property tax amounts to be contributed by the city and town shall fund a maximum of seventy-five per centum of the general operating budget of the district approved by the voters, and also shall fund a maximum of one hundred per centum of supplemental propositions approved by the voters, and also shall fund a maximum of one hundred per centum of the annual cost of servicing indebtedness incurred for capital purposes approved by the voters, provided that any state or federal aid received for said capital purposes will be used to either reduce the amount of indebtedness incurred or reduce the amount of real property tax necessary to fund the cost of servicing such indebtedness. The balance of the district budget shall be provided from other sources including, but not limited to, state funding, federal funding, county funding, other governmental funding and private contributions and funding.

ability for trustees to amend the budget but requires that all amendments maintain a balanced budget

4. The trustees of the district, during a fiscal year, by resolution, may make additional appropriations or increase existing appropriations and shall provide for the financing thereof. Moneys therefor may be provided from the unexpended balance of an appropriation, from the appropriation for contingencies, from unappropriated fund balance or unanticipated revenues within a fund. Unappropriated fund balance of unanticipated revenues shall be utilized only to the extent that the total of all revenues of such fund, together with fund balance, exceeds the total of all revenues and appropriated fund balance as estimated in the budget. Notwithstanding the above, grants in aid received from the state and federal governments, gifts which are required to be expended for particular objects or purposes, and insurance proceeds received for the loss, theft, damage or destruction of real or personal property when proposed to be used or applied to repair or replace such property, may be appropriated by resolution of the trustees of the district at any time for such object or purpose. The trustees of the district may, from time to time, amend the district budget to properly operate and carry out the functions of the district. However, such amendments must ensure that the budget remains in balance.

ability for City or Town to use other revenue in lieu of a tax levy

5. The proposed budget prepared by the trustees shall contain a statement setting forth the percentage increase or decrease, as the case may be, in the real property tax revenues proposed to be received from the city and town as compared to the real property tax revenues received or to be received from the city and town for the year in effect at the time of the proposed budget. In the event that General Fund Appropriations have increased for both the city and town, then any percentage increase in real property tax revenues proposed to be received from the city and town shall not exceed the lesser of the percentage increases in General Fund Appropriations of the city and town. In the event that General Fund

Appropriations have decreased for the city or town, or both the city and town, then there shall be a percentage decrease in the real property tax revenues proposed to be received from the city and town in an amount equal to or greater than the greater of the percentage decreases in General Fund Appropriations of the city and town. General Fund Appropriation increases and decreases for the city and town shall be computed by comparing the General Fund Appropriations as of January 1 of the year in which the proposed budget is prepared with the General Fund Appropriations as of January 1 of the year immediately prior. The chief fiscal officers of the city and town shall certify to the treasurer of the district the percentage increase or decrease in their respective General Fund Appropriations by May 1.

§ 6. For fiscal year 1995, notwithstanding any other provisions herein contained providing for adoption of a budget and contribution by the city and the town to the district budget, the city of Poughkeepsie and the town of Poughkeepsie shall contribute as their respective share of district expenses such sum as each of the said municipal bodies determines in the budget to be adopted by each such municipal body for the year 1995. The trustees shall adopt a budget for fiscal year 1995 which budget, as adopted by the trustees, based upon the contributions to be made by the city of Poughkeepsie and the town of Poughkeepsie, together with the other revenues projected to be received by the trustees, shall be the budget for the district's fiscal year 1995. The provisions for proposed budget and public vote are not applicable to the district's fiscal year 1995 but, rather, are to commence for the district's fiscal year 1996.

§ 7. Notwithstanding the provisions in this act providing for contribution by the city of Poughkeepsie and the town of Poughkeepsie of real property tax revenue to the district, the city of Poughkeepsie and the town of Poughkeepsie, each, separately, for itself, in any year, may, at its election, subject to the availability of funds, contribute funds other than real property tax revenue funds in place of real property tax revenue such funds. This provision shall not change the dollar amount of contribution required from the city or the town but, rather, is included for the limited purpose of authorizing contribution of funds other than real property tax revenue funds, in whole, or in part, in lieu of real property tax revenue funds. In the event of an election by the city of Poughkeepsie or the town of Poughkeepsie pursuant to the authorization contained in this section, the contribution of such funds from sources other than real property tax revenue sources shall be deemed to be real property tax revenue funds for all other purposes of this act.

§ 8 ~~6~~ 6 ~~The district shall be governed by a board of trustees consisting of eleven trustees. The trustees of the Greater Poughkeepsie library district as of the effective date of the chapter of the laws of 1997 which added this provision shall become trustees, immediately, of the Poughkeepsie public library district. Seven of the trustees shall be elected at an election to be held within the portion of the district located in the town of Poughkeepsie and four of the trustees shall be elected at an election to be held within the portion of the district located in the city of Poughkeepsie. The trustees elected at the election in the town of Poughkeepsie must be residents of the town of Poughkeepsie and the trustees elected in the city of Poughkeepsie must be residents of the city of Poughkeepsie. The trustees shall serve for a term of five years and until his or her successor is elected and qualified; provided, however, that of the trustees first elected in the town of Poughkeepsie, two of such trustees shall be elected for a five year term, two of such trustees shall be elected for a four year term, one of such trustees shall be elected for a three year term, one of such trustees shall be elected for a one year term; provided, two year term and one of such trustees shall be elected for a one year term; provided, however, that of the trustees first elected in the city of Poughkeepsie one of such trustees shall be elected for a five year term, one of such trustees shall be elected for a four year term, one of such trustees shall be elected for a three year term and one of such trustees shall be elected for a two year term. The first election of trustees shall be held at the general election to be held in 1994. Two-thirds of the trustees shall constitute a quorum. Action of the trustees shall require a two-thirds vote of the entire board. Vacancies shall be filled by appointment by the trustees, provided, however, that an election shall be held at the first available general election day after the happening of a vacancy. The person or persons appointed by the trustees shall serve until a successor is elected and qualified as provided herein. Vacancies for trustees elected within the city of Poughkeepsie shall be filled by city of Poughkeepsie residents and vacancies for trustees elected within the town of Poughkeepsie shall be filled by town of Poughkeepsie residents.~~

composition and selection of Board of Trustees

Board compensation

~~§ 7.~~ Trustees shall receive no compensation for their services but shall be entitled to the necessary expenses, including travel expenses, incurred in the discharge of their duties.

requirement for Board officers, including a Treasurer

~~§ 8.~~ The trustees shall proceed to elect a chairperson and such other officers as they deem appropriate for the effective operation of the district. The trustees shall designate a person to serve as treasurer of the district. The district shall provide audited financial statements made in accordance with generally accepted accounting principles to the fiscal officer of the city and the fiscal officer of the town within six (6) months of the close of each fiscal year for the district.

Library District defined as a "public library"

~~§ 9.~~ The district shall constitute a public library pursuant to the provisions of the education law as the same may, from time to time, be amended, and shall have the powers and duties, except as otherwise provided in this act, now or hereafter conferred by law upon public libraries and their trustees.

Library District being eligible for NYSERS, Social Security, Civil Service, etc.

~~§ 10.~~ For purposes of section ~~thirty-one~~ 31 of the retirement and social security law the district shall be considered a public organization and eligible to file for participation in the New York state and local employees' retirement system. The employees of the city of Poughkeepsie employed at the Adriance Memorial library Greater Poughkeepsie library district as of the effective date of ~~this act~~ the chapter of the laws of 1997 which added this provision shall become employees, immediately, of the Poughkeepsie public library district under the same terms and conditions of employment under the civil service law and collective bargaining agreements as existed immediately prior to the effective date of this act. Employment shall be deemed to be continuous and uninterrupted for all purposes including pension rights, seniority, rates of pay, accrued benefits and, in addition, all other terms and conditions of employment. District employees shall not be required to be residents of the district.

~~§ 13.~~ The acquisition, construction and reconstruction of facilities, including land, for such district are hereby determined to be city and town purposes, respectively, for which the city and town are hereby authorized to contract indebtedness on behalf of the district. Any such indebtedness shall be deemed to be for a joint service and shall be contracted in the manner authorized by the local finance law. The proceeds of obligations issued pursuant to this section shall be paid to the treasurer of the district and maintained in a segregated fund in accordance with section 165.00 of the local finance law. The district is not authorized to incur indebtedness. To the extent that the city and town elect to contract indebtedness on behalf of the district, the amount of any such indebtedness shall be apportioned between the city and town pursuant to the provisions for ratio of population as set forth in section three of this act.

requirement to maintain Adriance Memorial Library as well as the Maplewood Branch Library (subject to the continuation of the LDA with the BLC)

~~§ 11.~~ The district, in addition to any other library facilities it may maintain and operate, shall maintain and operate a library facility to be known as the Adriance Memorial library to be located at 93 Market Street, Poughkeepsie, New York. The district, in addition to any other library facilities it may maintain and operate, shall maintain and operate a library facility at the location at which the district now operates the Maplewood Branch. The district's obligation to maintain and operate a library facility at the Maplewood Branch is limited to the operation of a library facility within the dollar amount provided to the district pursuant to the Land Disposition Agreement of June 17, 1982 by and between the City of Poughkeepsie and BDC Construction Corp. as the same has been assigned and amended. The maintenance and operation of a library facility at Maplewood beyond the dollar amount provided pursuant to the aforesaid Land Disposition Agreement is a matter within the discretion of the trustees. Further, upon the expiration of the provision in the aforesaid Land Disposition Agreement for provision of funds for a library facility at Maplewood, the continuation of such a library facility shall be determined in the discretion of the trustees. Further, and to the extent that new or additional locations for the provision of library service are determined to be required, the district shall give preference to the selection of new or additional locations within the portion of the district located in the town to the extent practicable. Notwithstanding the preceding, any one or more new or additional locations may be located within any portion of the district upon a finding that location of such a new or additional location is not practicable.

~~§ 15.~~ The terms of offices of the trustees heretofore appointed by the mayor of the city of Poughkeepsie and the supervisor of the town of Poughkeepsie shall terminate upon the election and qualification of the elected trustees provided for in this act.

effective date of the legislation

§ 16 ~~12~~ This act shall take effect immediately. A referendum was heretofore held pursuant to former section ~~fourteen~~ 14 of this chapter and the voters heretofore approved the creation of the district and the district has heretofore come into being and remains in effect as provided in this chapter.

§ 2. Section 2 of chapter 627 of the laws of 1994 amending chapter 524 of the laws of 1987 relating to establishing the Greater Poughkeepsie library district is amended to read as follows:

§ 2. This act shall take effect immediately and shall expire and be deemed repealed on December 31, 1997.

§ 3. This act shall take effect immediately.

REAL PROPERTY TAX—ASSESSMENTS

CHAPTER 362

S. 4357

Approved and effective Aug. 5, 1997

AN ACT to amend the real property tax law and the agriculture and markets law, in relation to making technical and clarifying amendments thereto; and to repeal subdivision 5 of section 997 of the real property tax law relating to reports by the state board of real property services

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

§ 1. Subdivision 12-a of section 102 of the real property tax law, as amended by chapter 316 of the laws of 1992, is amended to read as follows:

12-a. "Revaluation" means a systematic review of the assessments of all locally assessed properties and the revision of such assessments to attain compliance with the standard of assessment set forth in subdivision two of section three hundred five of this chapter, completed after January first, nineteen hundred seventy-one, which qualifies or would have qualified for state assistance pursuant to section fifteen hundred seventy-two or fifteen hundred seventy-three of this chapter.

§ 2. Paragraph (f) of subdivision 1 of section 458-a of the real property tax law, as amended by chapter 477 of the laws of 1996, is amended to read as follows:

(f) "Latest state equalization rate" means the latest final state equalization rate or special equalization rate established by the state board pursuant to ~~title one of~~ article twelve of this chapter. The state board shall establish a special equalization rate if it finds that there has been a material change in the level of assessment since the establishment of the latest state equalization rate, but in no event shall such special equalization rate exceed one hundred. In the event that the state equalization rate exceeds one hundred, then the state equalization rate shall be one hundred for the purposes of this section. Where a special equalization rate is established for purposes of this section, the assessor is directed and authorized to recompute the alternative veterans exemption on the assessment roll by applying such special equalization rate instead of the latest state equalization rate applied in the previous year and to make the appropriate corrections on the assessment roll, notwithstanding the fact that such assessor may receive the special equalization rate after the completion, verification and filing of such final assessment roll. In the event that the assessor does not have custody of the roll when such recomputation is accomplished, the assessor shall certify such recomputation to the local officers having custody and control of such roll, and such local officers are hereby directed and authorized to enter the recomputed alternative veterans exemption certified by the assessor on such roll.

§ 3. Section 467 of the real property tax law is amended by adding a new subdivision 5-c to read as follows:

CHAPTER TEXT:

NOTE: text in green is part of original text and does not relate to these annotations

LAWS OF NEW YORK, 2006

CHAPTER 462

AN ACT to amend chapter 524 of the laws of 1987, relating to establishing the Greater Poughkeepsie library district, in the city and town of Poughkeepsie, Dutchess county, in relation to funding for such library

Became a law August 16, 2006, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision (d) of section 3 of chapter 524 of the laws of 1987, relating to establishing the Greater Poughkeepsie library district, in the city and town of Poughkeepsie, Dutchess county, as amended by chapter 361 of the laws of 1997, is amended to read as follows:

(d) The real property tax amounts to be contributed by the city and town shall fund a maximum of [~~seventy-five~~] eighty per centum of the general operating budget of the district approved by the voters for fiscal years 2007 and 2008, a maximum of eighty-five per centum of the general operating budget of the district approved by the voters for the fiscal years 2009 and 2010, and a maximum of ninety per centum of the general operating budget of the district approved by the voters for the fiscal year 2011 and thereafter, and also shall fund a maximum of one hundred per centum of supplemental propositions approved by the voters, and also shall fund a maximum of one hundred per centum of the annual cost of servicing indebtedness incurred for capital purposes approved by the voters, provided that any state or federal aid received for said capital purposes will be used to either reduce the amount of indebtedness incurred or reduce the amount of real property tax necessary to fund the cost of servicing such indebtedness. The balance of the district budget shall be provided from other sources including, but not limited to, state funding, federal funding, county funding, other governmental funding and private contributions and funding.

2006 revision
revising the
percentage of
operations funded
with the tax levy

§ 2. This act shall take effect immediately.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

JOSEPH L. BRUNO

Temporary President of the Senate

SHELDON SILVER

Speaker of the Assembly

EXPLANATION--Matter in italics is new; matter in brackets [-] is old law to be omitted.