

ASSESSMENTS

Chapter 5

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ARTICLE I

Termination of Status as Assessing Unit

§ 5-1. Legislative intent.

§ 5-2. Status as assessing unit terminated.

§ 5-3. Position of Assessor abolished.

§ 5-4. Levy of taxes.

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§ 5-6. Referendum.

[HISTORY: Adopted by the Board of Trustees of the Village of Barker as indicated in article histories. Amendments noted where applicable.]

GENERAL REFERENCES

Taxation — See Ch. 183.

ARTICLE I

**Termination of Status as Assessing Unit
[Adopted 10-7-1991 by L.L. No. 4-1991]**

§ 5-1. Legislative intent.

The intent of the Board of Trustees of the Village of Barker is to implement § 1402, Subdivision 3, of the Real Property Tax Law providing for the voluntary termination of the village's status as an assessing unit, as provided in the Village Law and the Real Property Tax Law. It is also the intent of this chapter

to abolish the position of Assessor and to terminate any and all responsibility as provided by law for the review of the assessments of real property located within the Village of Barker.

§ 5-2. Status as assessing unit terminated.

On or after the effective date of this chapter, the Village of Barker shall cease to be an assessing unit.

§ 5-3. Position of Assessor abolished.

The position of Assessor in the Village of Barker is hereby abolished.

§ 5-4. Levy of taxes.¹

On or after the effective date of this chapter, taxes in the Village of Barker shall be levied on a copy of the applicable part of the assessment roll of the Town of Somerset with the taxable status date of such town controlling for village purposes.

§ 5-5. Filing of chapter.

Within five days of the effective date of this chapter, the Board of Trustees of the Village of Barker shall file a copy of such chapter with the State Board of Equalization and Assessment.²

§ 5-6. Referendum.

This chapter shall be subject to a permissive referendum as provided in Article 9 of the Village Law.³

¹ Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. 1)

² Editor's Note: The former State Board of Equalization and Assessment is now known as the "State Board of Real Property Services."

³ Editor's Note: As of 11-8-1991, no valid petition for a referendum was filed.