

# ASSESSMENT, BOARD OF REVIEW

## A LOCAL LAW ESTABLISHING A DATE FOR MEETING OF THE BOARD OF ASSESSMENT REVIEW

### Local Law #3-2025, Adopted March 4, 2025

Be it enacted by the Town Board of the Town of Kirkwood as follows:

#### Section 1. Legislative Intent

- A. The purpose of this local law is to establish a date for the meetings of the Town of Kirkwood Board of Assessment Review, other than the date established by section 512, subsection 1, of the Real Property Tax Law which is the fourth Tuesday of May (said meeting date is commonly known as “Grievance Day”).
- B. The Town of Kirkwood currently employs an assessor who is at the same time employed by another assessing unit. As such, there is presently a conflict for the Town Assessor in being available to attend the Grievance Day of multiple towns.
- C. Subsection 1-a of section 512 of the Real Property Tax Law takes into account the situation of an assessor being employed by more than one assessing unit and authorizes the governing body of an assessing unit to change the Grievance Day date by local law.

#### Section 2. Establishment of Date for Meetings of the Board of Assessment Review

It is hereby established that the annual meeting of the Town of Kirkwood Board of Assessment Review to hear complaints in relation to assessments (“Grievance Day”) shall be held on and take place on the fourth Wednesday in May each year and so many days thereafter as the Board of Assessment Review deems necessary.

#### Section 3. Application

The new Grievance Day shall apply for the year 2025 and each year thereafter until rescinded or superseded by a subsequent local law.

#### Section 4. Separability

The provisions of this local law are separable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words, or parts of this local law or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this local law would have been adopted if such illegal, invalid, or unconstitutional provision, clause, sentence, subsection, word or part had not been included therein, and as if such person or circumstance, to which the local law or part thereof is held inapplicable, had been specifically exempt therefrom.

Section 5.     Repealer

All Ordinances, Local Laws and parts thereof inconsistent with this Local Law are hereby repealed.

Section 6.     Effective Date

This local law shall take effect immediately upon filing with the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.