

TOWN OF CHESTER  
LOCAL LAW 7 of 2025

A LOCAL LAW TO AMEND THE CODE OF THE TOWN OF CHESTER BY AMENDING  
THE REAL PROPERTY TAX LAW SECTION 485B REDUCING THE PERCENTUM OF  
EXEMPTION OTHERWISE ALLOWED BY THAT SECTION FROM FIFTY PERCENT  
TO ZERO.

BE IT ENACTED by the Town Board of the Town of Chester, County of Orange State of New York, as follows:

Section 1. Legislative Intent

The Town Board hereby finds that.

Section 2. Chapter 87, entitled "Taxation" is hereby amended by adding Article IX, entitled Business Investment Exemption Reduction which shall read as follows:

§ 87-15 Amount of exemption reduced

The per centum of exemption allowed by Real Property Tax Law § 485-b(2)(a)(i) in which real property constructed, altered, installed or improved subsequent to July 1, 1976 for the purpose of commercial, business or industrial activities is granted an exemption from taxation and special ad valorem levies to the extent of fifty (50%) percent of the increase in assessed value thereof attributable to such construction, alteration, installation or improvement is hereby reduced from fifty percent (50%) to zero.

§ 87-16. Applicability

This Local Law reducing the per centum of exemption shall not apply to a project in the course of construction or exemptions existing prior to the adoption of this article.

Section 3. Authority

This local law is adopted pursuant to Real Property Tax Law § 485-b (7)

Section 4. Effective Date

This Local Law shall become effective immediately upon filing with the office of the Secretary of State pursuant to the Municipal Home Rule Law.