

## Chapter 8

### ASSESSMENTS

**§ 8-1. Legislative intent.**

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**§ 8-3. Position of Assessor abolished.**

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abolished.**

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**§ 8-7. When effective.**

**[HISTORY: Adopted by the Board of Trustees of the Village of Youngstown 12-11-1989 by L.L. No. 4-1989. Amendments noted where applicable.]**

### GENERAL REFERENCES

Taxation – See Ch. 209.

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**§ 8-1. Legislative intent.**

The intent of the Board of Trustees of the Village of Youngstown 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 (or Board of Assessors) 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 Youngstown.

**§ 8-2. Termination of assessing unit.**

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

**§ 8-3. Position of Assessor abolished.**

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

**§ 8-4. Board of Assessment Review abolished.**

The Board of Assessment Review in the Village of Youngstown is hereby abolished.

**§ 8-5. Levy of taxes.**

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

**§ 8-6. Filing copies.**

Within five days of the effective date of this chapter, the Board of Trustees of the Village of Youngstown shall file a copy of such chapter with the Clerk and Assessor of the Town of Porter and with the State Board of Equalization and Assessment.<sup>1</sup>

**§ 8-7. When effective.**

This chapter shall take effect immediately upon filing with the Secretary of State; provided, however, that such chapter is subject to a permissive referendum, and the Village Clerk shall forthwith proceed to notice such fact and conduct such referendum if required by petition.<sup>2</sup>

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<sup>1</sup> Editor's Note: The State Board of Equalization and Assessment was changed to the State Board of Real Property Services by L.1994, c. 385.

<sup>2</sup> Editor's Note: This chapter was approved at referendum held 11-9-1989.