At a Regular Meeting of the Common Council of the City of Plattsburgh, New York, held March 11th, 1949.

PRESENT: Mayor Davies, Aldermen Holland, LeClair, Villoni, Croteau, Ryan and Cardi.

ABSENT: None.

By Alderman Croteau:

Seconded by Alderman Cardi;

LOCAL LAW NO. 100F 1949

ENTITLED AN **ACT** amending Section 148 of Chapter 269 of the Laws of 1902 and in this instance substituting the words "Commissioners of Assessment and Taxation" for the word "Assessors".

BE IT ENACTED by the Mayor and the Common Council of the City of Plattsburgh, New York, as follows:

Section 1. Section 148 of Chapter 269 of the Laws of 1902 is hereby amended to read as follows:

Section 148. Review of Assessment. The Commission of Assessment and Taxation shall constitute a Board of Review. They shall meet at the time and place specified in the notice mentioned in section one hundred and forty-seven of this act, and review the assessment. Their sessions shall not continue more than ten days. During the time the Commission of Assessment and Taxation review any tax or assessment they shall have power to add or insert in such assessment-roll any property liable to assessment and the valuation thereof which may have been omitted from such roll, upon giving personal notice to the owner of such property or to his agent at least two days prior to adding the same. Except as modified by this act, the Board of Review shall have the powers given by the tax law of the State of New York, to Commissioners of Assessment and Taxation sitting to hear complaints in relation to assessments, and the proceedings in relation thereto shall be the same as provided by the

Tax Law of the State. Any person assessed upon the assessment roll claiming to be aggrieved by an assessment for property thereon
may review the same in manner provided in article thirteen of the
Tax Law. On or before the first day of October, the corrected
assessment-roll together with their minutes shall be filed in the
office of the City Clerk.

Section 2. Time of Taking Effect. This act shall take effect after public hearing and approval by the Mayor.

On roll call, Aldermen Holland, LeClair, Villoni, Croteau, Ryan and Cardi voted in the affirmative; no one in the negative, CARRIED.

The foregoing Local Law certified to the Mayor this 14th day of March, 1949.

ACTING CITY CLERK!

The foregoing Local Law is hereby approved after Public Hearing held this 21st day of March, 1949.

(SEAL)

PUBLISHED: March 15, 1949.