

## Chapter 5

### ASSESSMENTS

**§ 5-1. Intent.**

**§ 5-2. Village's status as assessing unit terminated.**

**§ 5-3. Position of Assessor abolished.**

**§ 5-4. Board of Assessment Review abolished.**

**§ 5-5. Levy of taxes.**

**§ 5-6. Filing of chapter.**

**§ 5-7. When effective; permissive referendum.**

**[HISTORY: Adopted by the Board of Trustees of the Village of Caledonia 10-23-1990 as L.L. No. 2-1990 (Ch. 4 of the 1981 Code). Amendments noted where applicable.]**

#### GENERAL REFERENCES

Taxation — See Ch. 192.

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**§ 5-1. Intent.**

The intent of the Board of Trustees of the Village of Caledonia 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 now 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 Caledonia.

**§ 5-2. Village's status as assessing unit terminated.**

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

**§ 5-3. Position of Assessor abolished.**

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

**§ 5-4. Board of Assessment Review abolished.**

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

**§ 5-5. Levy of taxes.**

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

**§ 5-6. Filing of chapter.**

Within five (5) days of the effective date of this chapter, the Board of Trustees of the Village of Caledonia shall file a copy of such chapter with the Clerk and Assessor of the Town of Caledonia and with the State Board of Equalization and Assessment.

**§ 5-7. When effective; permissive referendum.**

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>1</sup>

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<sup>1</sup> Editor's Note: No petition was filed requiring such referendum.