

1 UPON COMMUNITY DEVELOPMENT AGENCIES AND PROVIDED THAT THE EXERCISE OF
2 THE POWERS BY SUCH AGENCY WITH RESPECT TO THE ACQUISITION OF REAL PROP-
3 ERTY WHETHER BY PURCHASE, CONDEMNATION OR OTHERWISE, SHALL BE LIMITED TO
4 THE AREA DEFINED AS THE EASTCHESTER CREEK INTERMUNICIPAL ECONOMIC REVI-
5 TALIZATION AREA AND SUCH AGENCY SHALL TAKE INTO CONSIDERATION THE LOCAL
6 ZONING AND PLANNING REGULATIONS AS WELL AS THE REGIONAL AND LOCAL
7 COMPREHENSIVE LAND USE PLANS IN ANY ACTIONS THEY TAKE. IT SHALL BE
8 ORGANIZED IN A MANNER PRESCRIBED BY AND BE SUBJECT TO THE PROVISIONS OF
9 ARTICLES FIFTEEN AND FIFTEEN-A OF THIS CHAPTER AND THE INTERMUNICIPAL
10 AGREEMENT SIGNED BY BOTH MUNICIPALITIES. ITS MEMBERS SHALL CONSIST OF
11 THE MAYOR OF THE CITY OF MOUNT VERNON AND THE MAYOR OF THE VILLAGE OF
12 PELHAM MANOR. THE AGENCY, ITS MEMBERS AND OFFICERS AND ITS OPERATIONS
13 AND ACTIVITIES SHALL IN ALL OTHER RESPECTS BE GOVERNED BY THE PROVISIONS
14 OF ARTICLES FIFTEEN AND FIFTEEN-A OF THIS CHAPTER AND THE INTERMUNICIPAL
15 AGREEMENT SIGNED BY BOTH MUNICIPALITIES. PROVIDED, HOWEVER, THAT THE
16 EASTCHESTER CREEK INTERMUNICIPAL ECONOMIC REVITALIZATION AGENCY SHALL
17 DEFER TO THE RESPECTIVE VILLAGE OR CITY ON ZONING AND LAND USE LAWS AND
18 DETERMINATIONS AND OTHER MUNICIPAL REGULATORY CHANGES.

19 (B) THE AREA DEFINED AS THE EASTCHESTER CREEK INTERMUNICIPAL ECONOMIC
20 REVITALIZATION AREA SHALL CONSIST OF (I) THAT PORTION OF THE CITY OF
21 MOUNT VERNON, APPROXIMATELY TWO HUNDRED THIRTY-ONE ACRES IN SIZE, WHICH
22 IS BOUNDED BY SANDFORD BOULEVARD ON THE NORTH, THE CITY OF NEW YORK ON
23 THE SOUTH, SOUTH THIRD AVENUE ON THE WEST AND THE HUTCHINSON RIVER
24 (EASTCHESTER CREEK OR CANAL) ON THE EAST, AND (II) THAT PORTION OF THE
25 VILLAGE OF PELHAM MANOR, TRIANGULAR IN SHAPE, WHICH IS BOUNDED BY THE
26 HUTCHINSON RIVER (EASTCHESTER CREEK OR CANAL) ON THE WEST, THE HUTCHIN-
27 SON RIVER PARKWAY ON THE EAST AND THE CITY OF NEW YORK ON THE SOUTH.

28 S 2. The tax law is amended by adding a new section 1210-f to read as
29 follows:

30 S 1210-F. SALES AND COMPENSATING USE TAX FOR PURPOSES OF THE EASTCHES-
31 TER CREEK INTERMUNICIPAL ECONOMIC REVITALIZATION AREA. FOR THE PURPOSE
32 OF ESTABLISHING A UNIFORM TAX RATE WITHIN THE EASTCHESTER CREEK INTERMU-
33 NICIPAL ECONOMIC REVITALIZATION AREA, THE VILLAGE OF PELHAM MANOR IS
34 HEREBY AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDI-
35 NANCES OR RESOLUTIONS IMPOSING WITHIN THE TERRITORIAL LIMITS OF THAT
36 PORTION OF THE VILLAGE OF PELHAM MANOR WHICH IS WITHIN THE EASTCHESTER
37 CREEK INTERMUNICIPAL ECONOMIC REVITALIZATION AREA ADDITIONAL SALES AND
38 COMPENSATING USE TAXES AT THE RATE NECESSARY FROM TIME TO TIME TO EQUAL-
39 IZE THE RATE OF SUCH TAXES IN THAT AREA WITH THE RATE OF SUCH TAXES IN
40 THE CITY OF MOUNT VERNON. EXCEPT AS HEREINAFTER PROVIDED, ALL PROVISIONS
41 OF THIS ARTICLE, INCLUDING THE DEFINITION AND EXEMPTION PROVISIONS AND
42 THE PROVISIONS RELATING TO THE ADMINISTRATION, COLLECTION AND DISTRIB-
43 UTION BY THE COMMISSIONER, SHALL APPLY FOR PURPOSES OF THE TAXES AUTHOR-
44 IZED BY THIS SECTION IN THE SAME MANNER AND WITH THE SAME FORCE AND
45 EFFECT AS IF THE LANGUAGE OF THIS ARTICLE HAD BEEN INCORPORATED IN FULL
46 IN THIS SECTION AND HAD EXPRESSLY REFERRED TO THE TAXES AUTHORIZED BY
47 THIS SECTION; PROVIDED, HOWEVER, THAT ANY PROVISION RELATING TO A MAXI-
48 MUM RATE SHALL BE CALCULATED WITHOUT REFERENCE TO THE RATE OF ADDITIONAL
49 SALES AND COMPENSATING USE TAXES HEREIN AUTHORIZED. FOR PURPOSES OF PART
50 IV OF THIS ARTICLE, RELATING TO THE DISPOSITION OF REVENUES RESULTING
51 FROM TAXES COLLECTED AND ADMINISTERED BY THE COMMISSIONER, THE ADDI-
52 TIONAL SALES AND COMPENSATING USE TAXES AUTHORIZED BY THIS SECTION
53 IMPOSED UNDER THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS
54 SUBPART AND ALL PROVISIONS RELATING TO THE DEPOSIT, ADMINISTRATION AND
55 DISPOSITION OF TAXES, PENALTIES AND INTEREST RELATING TO TAXES IMPOSED
56 BY A COUNTY UNDER THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS

1 SUBPART SHALL, EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, APPLY TO
2 THE ADDITIONAL SALES AND COMPENSATING USE TAXES AUTHORIZED BY THIS
3 SECTION, PROVIDED, HOWEVER, THAT ALL TAXES, PENALTIES AND INTEREST
4 IMPOSED BY THE VILLAGE OF PELHAM MANOR UNDER THE AUTHORITY OF THIS
5 SECTION WHICH ARE COLLECTED BY THE COMMISSIONER SHALL BE DEPOSITED AS
6 PROVIDED IN SECTION TWELVE HUNDRED SIXTY-ONE OF THIS ARTICLE, SHALL BE
7 HELD IN TRUST BY THE COMPTROLLER FOR THE BENEFIT OF THE VILLAGE OF
8 PELHAM MANOR AS PROVIDED THEREIN AND, AFTER RESERVING SUCH REFUND FUND
9 AND SUCH COSTS AS ARE PROVIDED FOR THEREIN, SHALL BE PAID TO THE APPRO-
10 PRIATE FISCAL OFFICER OF THE VILLAGE OF PELHAM MANOR IN THE SAME MANNER
11 AS IS PROVIDED THEREIN FOR PAYMENT TO THE FISCAL OFFICERS OF THE OTHER
12 TAXING JURISDICTIONS PROVIDED FOR THEREIN.

13 S 3. This act shall take effect immediately.