

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

~~COUNTY~~
~~CITY~~ of New Scotland
Town
~~VILLAGE~~

Local Law No. 2 of the year 2002

A local law Granting a Partial Tax Exemption on Real Property Owned by
(Insert Title)
Persons with Limited Incomes Who are Disabled in Accordance
with the Provisions of Real Property Tax Law Section 459-c

Be it enacted by the Town Board of the
(Name of Legislative Body)

~~COUNTY~~
~~CITY~~ of New Scotland as follows:
Town
~~VILLAGE~~

(If additional space is needed, attach pages the same size as this sheet, and number each.)

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20_____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20_____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20_____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20_____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1, above.

Deanne P. Deschenes
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date: December 11, 2002

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF ALBANY

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

[Signature]

Signature

Town Attorney

Title

~~XXXXXX~~
~~XXXX~~
of NEW SCOTLAND

Town
~~XXXXXX~~

Date: December 11, 2002

LOCAL LAW NO.2 FOR 2002

A LOCAL LAW OF THE TOWN OF NEW SCOTLAND, NEW YORK, GRANTING A PARTIAL TAX EXEMPTION OF REAL PROPERTY OWNED BY PERSONS WITH LIMITED INCOMES WHO ARE DISABLED IN ACCORDANCE WITH THE PROVISIONS OF REAL PROPERTY TAX LAW SECTION 459-c

BE IT ENACTED by the Town Board of the Town of New Scotland as follows:

SECTION 1. LOCAL LAW NO. 2 for 2002 is entitled:

A LOCAL LAW OF THE TOWN OF NEW SCOTLAND, NEW YORK, GRANTING A PARTIAL TAX EXEMPTION OF REAL PROPERTY OWNED BY PERSONS WITH LIMITED INCOMES WHO ARE DISABLED IN ACCORDANCE WITH THE PROVISIONS OF REAL PROPERTY TAX LAW SECTION 459-c.

SECTION 2. Persons with Disabilities and Limited Incomes.

Effective as hereinafter provided, there shall be an exemption from town taxation by the Town of New Scotland to the extent of the percentage of assessed evaluation provided in the following schedule, determined by the maximum income exemption eligibility level also provided in the following schedule up to a maximum of fifty percent (50%) of the assessed valuation of real property owned by one (1) or more persons with disabilities, or real property owned by a husband or wife, or both, or by siblings, of at least one of whom has a disability, and whose income, as hereinafter defined, is limited by reason of such disability:

| <u>ANNUAL INCOME</u> | <u>PERCENTAGE OF ASSESSED VALUATION EXEMPT FROM TAXATION</u> |
|---|--|
| \$21,500 or less | 50 |
| More than \$21,500 but less than \$22,500 | 45 |
| \$22,500 or more but less than \$23,500 | 40 |
| \$23,500 or more but less than \$24,500 | 35 |
| \$24,500 or more but less than \$25,400 | 30 |
| \$25,400 or more but less than \$26,300 | 25 |
| \$26,300 or more but less than \$27,200 | 20 |
| \$27,200 or more but less than \$28,100 | 15 |
| \$28,100 or more but less than \$29,000 | 10 |
| \$29,000 or more but less than \$29,900 | 5 |

SECTION 3. Definitions. As used in this Local Law:

- A) "Sibling" shall mean a brother or a sister, whether related through half-blood, whole blood or adoption.
- B) A person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who (I) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the Federal Social Security Act, or (II) is certified to receive railroad retirement disability benefits under the Federal Railroad Retirement Act, or (III) had received a certification from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind.

SECTION 4. Required Proof.

An award letter from the Social Security Administration or the Railroad Retirement Board or a certification from the State Commission for the Blind and Visually Handicapped shall be submitted as proof of disability.

SECTION 5. Computation of Exemption.

Any exemption provided by this local law shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed; provided, however, that no parcel may receive an exemption from the same tax purpose pursuant to both this local law and Section 467 of the Real Property Tax Law.

SECTION 6. Real Property Held in Trust.

Notwithstanding any other provisions of law to the contrary, the provisions of this local law shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption pursuant to this local law.

SECTION 7. Cooperative Apartment Ownership.

A) Title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides, and which is represented by his share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

B) That proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such entire parcel and the buildings thereon owned

by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

SECTION 8. No Exemption Shall be Granted.

A) If the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sums authorized by the provisions of Section 459-c of the Real Property Tax Law. "Income Tax Year" shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return or, if no such return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife, is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Where title is vested in siblings, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings and net-income from self-employment; but shall not include a return of capital, gifts, inheritances or monies earned through employment in the foster grandparent program and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid by insurance. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion or wear and tear of real or personal property held for the production of income.

B) Unless the property is used exclusively for residential purposes, however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this local law.

C) Unless the real property is the legal residence and is occupied, in whole or in part, by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in Section 2801 of the Public Health Law, provided that any income accruing to that person shall be considered income for purposes of this local law only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.

SECTION 9. Application.

A) Application for such exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed by the State Board to be furnished by the appropriate local assessing unit, and shall furnish the information and be executed in the manner required or prescribed on such form, and shall be filed in such Assessor's Office on or before the appropriate taxable status date; provided however, proof of a permanent disability need be submitted only in the year an exemption pursuant to this local law is first sought or the disability is first determined to be permanent.

B) At least sixty (60) days prior to the appropriate taxable status date, the appropriate local assessing unit shall mail to each person who was granted an exemption pursuant to this local law on the latest completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the exemption to continue to be granted. Failure to mail such application form or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

SECTION 10. Effective Date.

This law shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on and after January 1, 2003.

