

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. 1 of the year 20 04

A local law Granting a Partial Tax Exemption on Real Property Owned by
(insert Title)
Senior Citizens with Limited Incomes in accordance with Real
Property Tax Law Section 467

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.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 1 of 2004 of the ~~(County)~~(City)(Town)(~~Village~~) of New Scotland was duly passed by the Town Board on Jan. 14 2004, in accordance with the applicable provisions of law.
(Name of Legislative body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20_____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20_____, and was (approved)(not approved) (repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20_____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20_____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20_____, and was (approved)(not approved) (repassed after disapproval) by the _____ on _____ 20_____.
(Name of Legislative Body)
(Elective Chief Executive Officer*)
Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general) (special)(annual) election held on _____ 20_____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20_____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20_____, and was (approved)(not approved) (repassed after disapproval) by the _____ on _____ 20_____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20_____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

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.

Diane K. Deschene
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date: January 14, 2004

(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.

R. Michael Mackay
Signature
Town Attorney
Title

~~XXXXXX~~
~~XXXX~~ of New Scotland
Town
~~XXXXXX~~

Date: January 14, 2004

LOCAL LAW NO. 1 FOR 2004

A LOCAL LAW OF THE TOWN OF NEW SCOTLAND, NEW YORK, GRANTING A PARTIAL TAX EXEMPTION OF REAL PROPERTY OWNED BY SENIOR CITIZENS WITH LIMITED INCOMES IN ACCORDANCE WITH REAL PROPERTY TAX LAW SECTION 467

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

SECTION 1. Local Law No. 1 for 2004 is entitled:

A LOCAL LAW OF THE TOWN OF NEW SCOTLAND, NEW YORK, GRANTING A PARTIAL TAX EXEMPTION OF REAL PROPERTY OWNED BY SENIOR CITIZENS WITH LIMITED INCOMES IN ACCORDANCE WITH REAL PROPERTY TAX LAW SECTION 467

SECTION 2. Fifty percent exemption granted: conditions.

Effective as hereinafter provided, there shall be an exemption from taxation for general town purposes to the extent of fifty (50%) of the assessed valuation of real property owned by one (1) or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife, or by siblings, one (1) of whom is sixty-five (65) years of age or over, upon the following terms and conditions:

A. No exemption shall be granted pursuant to this section:

1) 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 sum of twenty-four thousand dollars (\$24,000.00). "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, income may not exceed such sum. Such sum 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, payments made to individuals because of their status as victims of Nazi persecution, as defined in P.L.103-286, monies earned through the federal foster grandparent program or any medical or prescription drug expenses actually paid which were not reimbursed or paid by insurance. The provisions of this paragraph, notwithstanding such income, shall not include veterans disability compensation, as defined in Title 38 of the United States Code. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

2) Unless the title of the property shall have been vested in the owner or one (1) of the owners of the property for at least twelve (12) consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of either husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor, and such ownership shall be deemed continuous for the purpose of computing such period of twelve (12) consecutive months, provided, further, that in the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property, the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purpose of computing such period of twelve (12) consecutive months, and provided further that where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, the period of ownership of the formerly property shall be combined with the period of ownership of the property for which the application is made for exemption, and such periods of ownership shall be deemed to be consecutive for the purposes of this section. Where a residence is sold and replaced with another within one (1) year and is in the same assessing unit or municipality, the period of ownership of the replacement residence is deemed consecutive for exemption from taxation by each such assessing unit or failure of such person to receive the same shall not prevent the levy, collection and enforcement of the collection of taxes on property owned by such person.

3) Application for such exemption must be made 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 forms, and shall be in such Assessor's Office on or before the appropriate taxable status date. Notwithstanding any other provision of law, any person otherwise qualifying under this section shall not be denied the exemption under this section if he becomes sixty-five (65) years after the appropriate taxable status date and on or before December 31st of the same year.

4) 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 exemption pursuant to this section 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 be granted. The appropriate local assessing unit shall, within three (3) days of the completion and filing of the tentative assessment roll, notify by mail any applicant who has included with his application at least one (1) self-addressed, prepaid envelope, of the approval or denial of the application; provided, however, that the appropriate local assessing unit shall, upon receipt and filing of the application, send by mail notification of receipt to any applicant who has included two (2) of such envelopes with the

application. Where the applicant is entitled to a notice of denial pursuant to this subsection, such notice shall be on a form prescribed by the State Board and shall state the reasons for such denial and shall state that the applicant may have such determination reviewed in the manner provided by law. Failure to mail any such application form or notices or failure of such person to receive any of the same, shall not prevent the levy collection and enforcement of the payment of the taxes on property owned by such person.

5) Any conviction of having made any willful false statement in the application for such exemption, shall be punishable by a fine of not more than one hundred dollars (\$100) and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

6) The real property tax exemption on real property owned by a husband and wife, one (1) of whom is sixty-five (65) years of age or over, once granted, shall not be rescinded by the Town of New Scotland solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two (62) years of age.

7) The appropriate local assessing units shall accept applications for the renewal of exemption pursuant to this section after the taxable status date. In the event that the owner or all of the owners of property which has received an exemption pursuant to this section on the preceding assessment roll fail to file the application required pursuant to this section on or before taxable status date, such owner or owners may file the application, executed as if such application had been filed on or before taxable status date, with the Assessor on or before the date for the hearing of complaints.

SECTION 3. Partial Exemption (less than fifty percent) conditions:

Effective as hereinafter provided, there shall be an exemption from town taxation by the Town of New Scotland on real property owned by one (1) or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife or by sibling, one of whom is sixty-five (65) years of age or over, to the extent of the percentage of assessed valuation provided in the following schedule, determined by the maximum income eligibility level also provided in the following schedule:

<u>ANNUAL INCOME</u>	<u>PERCENTAGE OF ASSESSED VALUATION EXEMPT FROM TAXATION</u>
\$24,000 or less	50
More than \$24,000 but less than \$25,000	45
\$25,000 or more but less than \$26,000	40
\$26,000 or more but less than \$27,000	35
\$27,000 or more but less than \$27,900	30

\$27,900 or more but less than \$28,800	25
\$28,800 or more but less than \$29,700	20
\$29,700 or more but less than \$30,600	15
\$30,600 or more but less than \$31,500	10
\$31,500 or more but less than \$32,400	5

A. No exemption shall be granted pursuant to this section:

1) 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 sum of thirty-two thousand four hundred dollars (\$32,400) "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. 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, payments made to individuals because of their status as victims of Nazi persecution, as defined in P.L.103-286, monies earned through the federal foster grandparent program or any medical or prescription drug expenses actually paid which were not reimbursed or paid by insurance. The provisions of this paragraph notwithstanding, such income shall not include veterans disability compensation as defined in Title 38 of the United States Code. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

2) Unless the title of the property shall have been vested in the owner or one (1) of the owners of the property for at least twelve (12) consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of either husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor, and such ownership shall be deemed continuous for the purpose of computing such period of twelve (12) consecutive months provided, further, that in the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property, the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purpose of computing such period of twelve (12) consecutive months, and provided further that where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, the period of ownership of the former property shall be

combined with the period of ownership of the property for which the application is made for exemption, and such periods of ownership shall be deemed to be consecutive for the purposes of this section. Where a residence is sold and replaced with another within one (1) year and is in the same assessing unit or municipality, the period of ownership of the former property shall be combined with the period of ownership of the replacement residence and deemed consecutive for exemption from taxation by each assessing unit or municipality. Notwithstanding any other provision of law, where a residence is sold and replaced with another within one (1) year and both residences are within the state, the period of ownership of both properties shall be deemed consecutive for the exemption from taxation by a municipality within the state granting such exemption.

3) Unless the property is used exclusively for residential purposes.

4) Unless the real property is the legal residence and is occupied, in whole or in part, by the owner or by all of the owners of the property.

B. Application for such exemption must be made 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 forms, and shall be filed in such Assessor's Office on or before the appropriate taxable status date. Notwithstanding any other provision of law, any person otherwise qualifying under this section shall not be denied the exemption under this section if he becomes sixty-five (65) years after the appropriate taxable status date and on or before December 31st of the same year.

C. 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 exemption pursuant to this section 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 be granted. The appropriate local assessing unit shall, within three (3) days of the completion and filing of the tentative assessment roll, notify by mail any applicant who has included with his application at least one (1) self-addressed, prepaid envelope, of the approval or denial of the application; provided, however, that the appropriate local assessing unit shall, upon receipt and filing of the application, send by mail notification of receipt to any applicant who has included two (2) of such envelopes with the application. Where the applicant is entitled to a notice of denial pursuant to this subsection, such notice shall be on a form prescribed by the State Board and shall state the reasons for such denial and shall state that the applicant may have such determination reviewed in the manner provided by law. Failure to mail any such application form or notices or failure of such person to receive any of the same, shall not prevent the levy collection and enforcement of the payment of the taxes on property owned by such person.

D. Penalty for false statement; collection or erroneous exemption; payment of fines.

1) Any conviction of having made any willful false statement in the application for such exemption, shall be punishable by a fine of not more than one hundred dollars (\$100) and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

2) Notwithstanding any inconsistent provisions of the New York State Real Property Tax Law, the collection of any amount of tax erroneously exempted due to an incorrect statement in an application for exemption shall be enforceable in the same manner provided for the collection of delinquent taxes pursuant to the provisions of Article 11 of the New York State Real Property Tax Law.

3) Any fine levied pursuant to Subsection D(1) of this subsection shall be paid to the appropriate assessing authority.

E. The real property tax exemption on real property owned by a husband and wife, one of whom is sixty-five (65) years of age or over, once granted, shall not be rescinded by the Town of New Scotland solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two (62) years of age.

F. The appropriate local assessing unit shall accept application for the renewal of exemptions pursuant to this section after the taxable status date. In the event that the owner or all of the owners of property which has received an exemption pursuant to this section on the preceding assessment roll fail to file the application required pursuant to this section on or before the taxable status date, such owner or owners may file the application, executed as if such application had been filed on or before the taxable status date, with the Assessor on or before the date for the hearing of complaints.

SECTION 4. 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, 2004.