

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

County
~~City~~ of Yates
~~Town~~
~~Village~~

Local Law No. 3-08

**A LOCAL LAW TO INCREASE TAX EXEMPTION FOR PERSONS 65 YEARS OF AGE OR
OVER**

(Insert Title)

Be it enacted by the Legislature of the

County
~~City~~ of Yates as follows:
~~Town~~
~~Village~~

BE IT ENACTED by the County Legislature of the County of Yates as follows:

Local Law No. 3-73 Section 5(a) as last amended by Local Law 1-89; is hereby amended to read as follows:

SECTION 5. Limitations on Exemption

The income of the owner or the combined income of the owners for the income tax year immediately preceding the date of making application for exemption must fall within the following scale.

<u>Annual Income</u>	<u>Percentage Assessed Valuation Exempt From Taxation</u>
\$0 to \$11,650	50%
\$11,651 to \$12,650	45%
\$12,651 to \$13,650	40%
\$13,651 to \$14,650	35%
\$14,651 to \$15,550	30%
\$15,551 to \$16,450	25%
\$16,451 to \$17,350	20%
\$17,351 to \$18,250	15%
\$18,251 to \$19,150	10%
\$19,151 to \$20,050	5%
\$20,051 or more	0%

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, net rental income, salary or earnings and net income from self-employment, but shall not include gifts or inheritances.

This Local Law shall take effect immediately upon its being filed by the Secretary of State.

(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 of 3-2008 of the (County)(City)(Village) of Yates was duly passed by the Legislature on September 8, 2008, 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
(Name of Legislative Body)
disapproval) by the _____ and was deemed duly adopted on _____
(Elective Chief Executive Officer*)
20__, in accordance with the applicable provisions of law.

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
(Name of Legislative Body)
disapproval) by the _____ and was deemed duly adopted on _____
(Elective Chief Executive Officer*)
20__. 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
(Name of Legislative Body)
disapproval) by the _____ and was deemed duly adopted on _____
(Elective Chief Executive Officer*)
20__. Such local law was submitted to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20__, in accordance with the applicable provisions of law.

***Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a countywide basis or, if there are 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 there from and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph __ 1 __, above.

Conrad C. Dejeu
Clerk of the County legislative body, city, Town or Village Clerk
Or officer designated by local legislative body

(Seal)

Date: 9/8/08

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

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
Berneth A. Seuray
County Attorney
Title

County
City of Yates
Town
Village

Date: