

Local Law Filing

162 WASHINGTON AVENUE, ALBANY, NY 12231

(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 underling to indicate new matter.

County

~~City~~ of Yates

~~Town~~

~~Village~~

Local Law No. 3 of the year 1973.

A local law of the County of Yates to provide for Real Property 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~~

Section 1. Legislative Intent

The purpose of this Local Law is to provide Real Estate Tax relief to qualified persons 65 years of age or over.

Section 2. Legislative Authority

This Local Law is enacted pursuant to the provisions of Article 4 of Real Property Tax Law of the State of New York, as amended.

Section 3. Short Title

This Local Law shall hereafter be known as the Yates County Real Property Tax Exemption Law.

Section 4. Real Property Exemption

Real Property located in the County of Yates and owned by one or more persons, each of whom are 65 years of age or over, or real property owned by husband and wife, one of whom is 65 years of age or over, shall be exempt from taxation by the County of Yates to the extent of 50 per centum of the assess valuation thereof.

Section 5. Limitations on Exemption

No real property shall be entitled to the exemption granted by this Local Law.

- a. If 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 exceeds the

sum of \$3,500.00 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, 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.

- b. Unless the title of the property shall have been vested in the owner or all of the owners of the property for at least sixty consecutive months prior to the date of making application for exemption, provided, however, that in the event of the death of either a 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 purposes of computing such period of sixty 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 and such ownership shall be deemed continuous for the purposes of computing such period of sixty 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, and further provided that where a residence is sold and replaced with another within one year and is in the same assessment unit, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this Local Law.
- c. Unless the property is used exclusively for residential purposes;
- d. Unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property;
- e. No exemption will be granted in respect to an undivided portion of a single parcel ;

Section 6. Application for Exemption

Application for the exemption granted by this Local Law must be made by the owner, or all of the owners of the real property, on forms to be furnished by the assessor and shall furnish the information and be executed in the manner required or prescribed in such form, and shall be filed in the assessor's office on or before the appropriate taxable status date.

Section 7. Penalty for False Statement

In addition to any other penalty provided by law any conviction of having made any willful false statement in any application for real property exemption under this Local Law shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

Section 8. Validity

If any section, sub-section, paragraph, clause, sentence or phrase of this Local Law is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion

shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion thereof.

Section 9. Effective date

This Local Law shall take effect on the 1st day of January, 1974.

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

(1)

(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. 3 of 1973 of the (County)(City)(Village) of Yates was duly passed by the Legislature on October 8, 1973, 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.

Martha Marchionda _____
Clerk of the County legislative body, city, Town or Village Clerk
Or officer designated by local legislative body

(Seal)

Date: October 19, 1973

(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.

John Scheridan
Signature

County Attorney _____
Title

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

Date: October 19, 1973

(3)