

**Local Law Filing**  
**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. 4-15

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

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, 3-08 and Local Law 1-09 is hereby amended to read as follows:

SECTION 5. Limitations on Exemption

The amount of income to determine eligibility for tax exemption under section 467 of the Real Property Tax Law is increased to \$14,000.00.

The income eligibility sliding scale set forth under section 467(b)(1), (b)(2), and (b)(3) of the Real Property Tax Law shall continue for property owners exceeding the \$14,000.00 income eligibility level.

<u>Annual Income</u>		<u>Percentage Assessed Valuation</u>	<u>Exempt From Taxation</u>
\$0	to	\$14,000.00	50%
\$14,000.01	to	\$14,999.99	45%
\$15,000.00	to	\$15,999.99	40%
\$16,000.00	to	\$16,999.99	35%
\$17,000.00	to	\$17,899.99	30%
\$17,900.00	to	\$18,799.99	25%
\$18,800.00	to	\$19,699.99	20%
\$19,700.00	to	\$20,599.99	15%
\$20,600.00	to	\$21,499.99	10%
\$21,500.00	to	\$22,399.99	5%

This increase shall be effective with the 2016 assessment roll.

**(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 2015 of the (County)(City)(Village) of Yates was duly passed by the Legislature on December 14 20015 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.

\_\_\_\_\_  
Clerk of the County legislative body, city, Town or Village Clerk  
Or officer designated by local legislative body

(Seal)

Date: \_\_\_\_\_

**(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

County Attorney \_\_\_\_\_  
Title

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

Date: