

# Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE  
41 STATE STREET  
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 underlining to indicate new matter.

- ☐ County  
☐ City of \_\_\_\_\_  
☒ Town  
☐ Village

Marcy

STATE OF NEW YORK  
DEPARTMENT OF STATE  
MAR 30 2007

Local Law No. One of the year 20 07

MAILED  
& STAMPED  
163

A local law implementing a Partial Real Property Tax Exemption for  
(Insert Title)  
Persons with Disabilities and Limited Incomes Pursuant to  
Section 459-c of the Real Property Tax Law.

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

- ☐ County  
☐ City of \_\_\_\_\_  
☒ Town  
☐ Village

Marcy

as follows:

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF MARCY, NEW YORK, AS FOLLOWS:  
SECTION 1. Real Property owned by one or more persons with disabilities, or real property owned by a husband, wife or both, or by siblings, at least one of whom has a disability, or real property owned by one or more persons, some of whom qualify under this local law and under Section 467 of the Real Property Tax Law, and whose income, as hereafter defined, is limited by reason of such disability and who reside in the Town of Marcy, shall be exempt from taxation by the Town of Marcy as hereinafter provided.  
SECTION 2. For the purposes of this local law,  
a. "sibling" shall mean a brother or sister, whether related through half blood, whole blood or adoption;  
b. A "person with a disability" shall mean 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 is  
(i) 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  
**(If additional space is needed, attach pages the same size as this sheet, and number each.)**  
federal Railroad Retirement Act, or

- (iii) has received a certificate from the State commission for the blind and visually handicapped stating that such person is legally blind, or
- (iv) is certified to receive a United States Postal Service disability pension.

An award letter from the Social Security Administration, the Railroad Retirement Board or the United States Postal Service, or a certificate from the state commission for the blind and visually handicapped shall be submitted to the assessor as proof of disability.

### **SECTION 3.**

The Town Board hereby adopts and applies the following real property tax exemptions sliding scale for eligible persons with disabilities living on limited incomes, based on graduate income eligibility levels between \$18,500.00 and \$26,900.00, effective immediately.

#### **ANNUAL INCOME**

#### **% ASSESSED VALUATION EXEMPT FROM TAXATION**

\$18,500 or less	50%
More than \$18,500 but less than \$19,500	45%
\$19,500 or more but less than \$20,500	40%
\$20,500 or more but less than \$21,500	35%
\$21,500 or more but less than \$22,400	30%
\$22,400 or more but less than \$23,300	25%
\$23,300 or more but less than \$24,200	20%
\$24,200 or more but less than \$25,200	15%
\$25,100 or more but less than \$26,000	10%
\$26,000 or more but less than \$26,900	5%

### **SECTION 4.**

The exemption provided for by this local law shall be computed after all other partial exemptions allowed by law, except the school tax relief (STAR) exemption, have been subtracted from the total amount assessed, however no parcel may receive an exemption under this local law if such parcel has been given a tax exemption for the same municipal purpose under Section 467 of the Real Property Tax Law.

**SECTION 5.** No exemption shall be granted:

- a. unless the property is used exclusively for residential purposes, provided, 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;
- b. unless the real property is the legal residence of 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 6.**

The income or combined income of the owners of such property for the income tax year immediately preceding the date of making application for the exemption 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 year, net rental income, salary or earnings and net income from self-employment, but shall not include return of capital, gifts, inheritances or monies earned through employment in the federal 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 for by insurance. 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.

#### **SECTION 7.**

Application for the exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed by the State Board of Equalization and Assessment, and shall be filed in the local assessor's office on or before the appropriate taxable status date; provided however, that proof of a permanent disability need be submitted only in the year the exemption provided pursuant to this local law is first sought or the disability is first determined to be permanent.

#### **SECTION 8.**

At least sixty days prior to the appropriate taxable status date, the assessor shall mail to each person, who was granted the 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 the applicable 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 9. Effective Date**

This Local Law shall take effect immediately upon filing in the Office of the Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.

(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 20 07 of the (County)(City)(Town)(Village) of Marcy was duly passed by the Marcy Town Board on 03/22 2007, in accordance with the applicable provisions of law.

**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) \_\_\_\_\_ (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted (Elective Chief Executive Officer\*) on \_\_\_\_\_ 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) \_\_\_\_\_ (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_ (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) \_\_\_\_\_ (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_ (Elective Chief Executive Officer\*) 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.

\* 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 One, above.

*Josephine Broccoli*

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date: 03/22/2007

**(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 ONEIDA

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.

*William T. Schmitt*  
Signature

Attorney for the Town of Marcy  
Title

~~X County~~  
~~X City~~  
~~X Town~~  
~~X Village~~

Marcy

Date: 03/22/2007