

Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE
41 STATE ST, ALBANY, NEW YORK 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 Seneca

Town
Village

Local Law No. 3 of the year 2007.

A local law providing a partial exemption from real property taxes to persons with disabilities who have limited income.

(Insert Title)

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

County
City of Seneca as follows:
Town
Village

Section 1. This Local Law is adopted pursuant to authority of Real Property Tax Law 459-c. All definitions, terms and conditions of such statute shall apply to this local law.

Section 2. Real property owned by a person with disabilities whose income is limited by such disabilities, and used as the legal residence of such person, shall be entitled to a partial exemption from taxation to the extent of fifty percent (50%) of assessed valuation.

Section 3. To be eligible for the exemption authorized by such Section 459-c and implemented by this local law the maximum income of such person shall not exceed fifteen thousand dollars (\$15,000.00) to qualify for the fifty percent (50%) exemption. Additionally, any such person having a higher income shall be eligible for exemption in accordance with the following schedule:

<u>ANNUAL INCOME</u>	<u>PERCENTAGE EXEMPT FROM TAXATION</u>
\$0 - \$15,000	50%
\$15,000 or more, but less than \$15,999	45%
\$16,000 or more, but less than \$16,999	40%
\$17,000 or more, but less than \$17,999	35%
\$18,000 or more, but less than \$18,899	30%

\$18,900 or more, but less than \$19,799	25%
\$19,800 or more, but less than \$20,699	20%
\$20,700 or more, but less than \$21,599	15%
\$21,600 or more, but less than \$22,499	10%

Section 4. Such income shall be offset by medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance.

Section 5. This exemption shall be extended to a legal residence owned as a cooperative apartment as provided in Section 459-c.

Section 6. this local law is specifically intended to be in effect for the March 1, 2007 taxable status date for applications received for preparation of the 2007 assessment rolls.

Section 7. The maximum income and sliding scale may be changed by Resolution of the Board of Supervisors after a duly advertised public hearing.

Section 8. Upon the effective date of this local law, Local Law No. 4 of the year 1999 is hereby repealed in its entirety.

Section 9. If any section of this local law shall be held unconstitutional, invalid, or ineffective, in whole or in part, such determination shall not be deemed to affect, impair, or invalidate the remainder of this local law.

Section 10. This local law shall take effect immediately upon its filing in the Office of the Secretary of State.