

Local Law Filing

(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 ☐ Town ☐ Village

(Select one:)

of ORLEANS

Local Law No. 4 of the year 20²²

A local law Amending Local Law No. 5 of the Year 2017 to Revise Income

(Insert Title)

Eligibility Levels

Be it enacted by the ORLEANS COUNTY LEGISLATURE of the
(Name of Legislative Body)

☒ County ☐ City ☐ Town ☐ Village

(Select one:)

of ORLEANS as follows:

SECTION 1: STATUTORY AUTHORITY.

This local law is enacted pursuant to the provisions of the Municipal Home Rule Law and the Real Property Tax Law of the State of New York.

SECTION 2. REVISED INCOME SCHEUDLE.

Section 4 of Local Law No. 5 of the Year 2017 is hereby amended to revise the income eligibility levels for determining qualification for the partial exemption for real property taxes for persons with disabilities and limited incomes. As amended, section 4 shall provide as follows:

The income eligibility levels for determining qualification for the partial exemption from real property taxes for persons with disabilities and limited incomes are hereby established in accordance with the follow schedule:

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

ANNUAL INCOME	PARTIAL TAX EXEMPTION
\$19,000.00 or less	50%
\$19,000.01 - \$19,999.99	45%
\$20,000.00 - \$20,999.99	40%
\$21,000.00 - \$21,999.99	35%
\$22,000.00 - \$22,899.99	30%
\$22,900.00 - \$23,799.99	25%
\$23,800.00 - \$24,699.99	20%
\$24,700.00 - \$25,599.99	15%
\$25,600.00 - \$26,499.99	10%
\$26,500.00 - \$27,399.99	5%

SECTION 3. REVISED INELIGIBILITY FOR EXEMPTION.

Section 6(a) of the Local Law No. 5 of the Year 2017 is hereby amended to revise the income threshold which if exceeded, no exemption shall be granted. As amended, section 6(a) shall provide as follows:

- (a) If the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of Twenty-Seven Thousand Three Hundred Ninety-nine Dollars and Ninety-nine cents (\$27,399.99), 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, except where the husband or wife, or ex-husband or ex-wife is absent from the property due to divorce, legal separation, or abandonment, in which case only the income of the spouse or ex-spouse residing at the property shall be considered and may not exceed such sum. Such income 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 income tax year, not rental income, salary or earnings, and net income from self-employment, but shall not include a 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, if the County Legislature, after a public hearing, adopts a local law or resolution providing therefore. In computing net rental income from self-employment no depreciation shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income;

SECTION 4. EFFECTIVE DATE.

This local law shall take effect immediately upon filing with the Department of State and shall apply to assessment rolls prepared on the bases of taxable status dates occurring on and after March 1, 2023.

(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. 4 of 2022 of the (County)(City)(Town)(Village) of ORLEANS was duly passed by the ORLEANS COUNTY LEGISLATURE on November 16 20 22, 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 disapproval) by the _____ and was deemed duly adopted on _____ 20 , in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

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 disapproval) by the _____ on _____ 20 ____.
(Name of Legislative Body)
(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) (repassed after disapproval) by the _____ on _____ 20 ____ . 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.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

* 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 ____1____ above.

L i s a S t e n s h o r n

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

(Seal)

Date: N o v e m b e r 1 8 , 2 0 2 2

STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
[HTTPS://DOS.NY.GOV](https://dos.ny.gov)

KATHY HOCHUL
GOVERNOR
ROBERT J. RODRIGUEZ
SECRETARY OF STATE

December 19, 2022

County Clerk
County of Orleans

RECEIVED
DEC 19 2022
ORLEANS COUNTY LEGISLATURE

RE: County of Orleans, Local Law 4 2022, filed on November 21 2022

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.ny.gov.

Sincerely,
State Records and Law Bureau
(518) 473-2492



**Department
of State**