

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. 5 of the year 20²³

A local law TO PROVIDE FOR A PARTIAL EXEMPTION FROM REAL PROPERTY TAXES TO

(Insert Title)

PERSONS WITH DISABILITIES AND LIMITED INCOMES PURSUANT TO REAL

PROPERTY TAX LAW 459-C AND DEFINE INCOME LIMITS FOR THE SAME

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

County City Town Village
(Select one.)

of ORLEANS as follows:

SEE ATTACHED

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

SECTION 1: STATUTORY AUTHORITY

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

SECTION 2: PERSONS ELIGIBLE FOR EXEMPTION

Pursuant to the provisions of Section § 459-c of the Real Property Tax Law, there is hereby established a partial exemption from real property taxes for real property owned by the following qualified individual(s) whose income is limited by reason of such disability, in accordance with the income schedule set forth in Section 4 below:

- (a) one or more persons with disabilities; or
- (b) by married person or a married couple, at least one of whom has a disability; or
- (c) by siblings, at least one of whom has a disability

SECTION 3: DEFINITIONS

Sibling - a brother or sister, whether related through half blood, whole blood or adoption

Person with a Disability - a person who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits his/her 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: (a) is certified to receive social security disability insurance (SSDI) or Supplemental Security Income (SSI) benefits under the Federal Social Security Act; or (b) is certified to receive Railroad Retirement Disability benefits under the Federal Railroad Retirement Act; or (c) has received a certificate from the State Commission for the Blind stating that such person is legally blind; or (d) is certified to receive a United States Postal Service disability pension. Or (e) is certified to receive a United States department of veterans affairs disability pension pursuant to 38 U.S.C. §1521. An award letter from the Social Security Administration or the Railroad Retirement Board, or a certificate from the State Commission for the Blind, or an award letter from the United States Postal Service or an award letter from the United States department of veterans affairs shall be submitted as proof of disability

SECTION 4: INCOME SCHEDULE

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 following schedule:

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 5: INCOME QUALIFICATIONS

(a) The “applicable income tax year” as used herein shall mean the second most recent calendar year.

(b) The term "income" as used herein shall mean the "adjusted gross income" for federal income tax purposes as reported on the applicant's federal or state income tax return for the applicable income tax year, subject to any subsequent amendments or revisions to Real Property Tax Law § 459-c (5)(iv); provided that if no such return was filed for the applicable income tax year, the applicant's income shall be determined based on the amounts that would have so been reported if such a return had been filed; and provided further, that when determining income for purposes of this section, the following conditions shall be applicable:

1) any social security benefits not included in such federal adjusted gross income shall be considered income;

(2) distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income shall be considered income and shall not be excluded;

(3) any tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income shall be considered income;

(4) any losses that were applied to reduce the applicant's federal adjusted gross income shall be subject to the following limitations:

(a) the net amount of loss reported on federal Schedule C, D, E, or F shall not exceed three thousand dollars (\$3,000) per schedule,

(b) the net amount of any other separate category of loss shall not exceed three thousand dollars (\$3,000), and

(c) the aggregate amount of all losses shall not exceed fifteen thousand dollars (\$15,000);

(d) 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 section;

(e) 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 §2801 of the Public Health Law, provided that any income accruing to that person shall be considered income

SECTION 6. OTHER EXEMPTIONS

Any exemption provided by this local law shall be computed after all other partial exemptions allowed by law, excluding the school tax relief (STAR) exemption authorized by Real Property Tax Law § 425, have been subtracted from the total amount assessed; provided, however, that no parcel may receive an exemption for the same municipal tax purpose pursuant to both this local law and Real Property Tax Law §467 (Senior Citizen Tax Exemption).

SECTION 7: INELIGIBILITY FOR EXEMPTIONS

No exemption shall be granted:

(a) If the income of the owner or the combined income of the owners of the property for the applicable income tax year exceeds the sum provided in Section 4 of this local law.

(b) Where title is vested in a married person, the combined income of such person and such person's spouse may not exceed such sum, except where one spouse or ex-spouse 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 on the property shall be considered and may not exceed such sum.

SECTION 8: ASSESSOR'S RESPONSIBILITY

At least sixty days prior to the appropriate taxable status date, the assessor shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before 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: APPLICATION TO TRUSTS

Notwithstanding any other provision of law to the contrary, the provision of this local law shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption were such person or persons the owner or owners of such real property.

SECTION 10: REPEAL, AMENDMENT AND SUPERSESSION OF OTHER LAWS

This Local Law supersedes all resolutions and Local Laws adopted by the Orleans County Legislature to implement a partial real property tax exemption for Persons with Disabilities and Limited incomes under §459-c of Real Property Tax Law.

SECTION 11: 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 basis of taxable status duties occurring on and after March 1, 2024.

(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. _____ 5 _____ of 20²³ of the (County)~~(City)(Town)(Village)~~ of _____ ORLEANS _____ was duly passed by the _____ ORLEANS COUNTY LEGISLATURE _____ on NOVEMBER 14 20²³, 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) *(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 _____. Such local *(Elective Chief Executive Officer*)* 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 _____¹ above.

Lisa Stenborn

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

Date: 11/17/2023

(Seal)