

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 2017

A local law AMENDING LOCAL LAW NO. 4 OF THE YEAR 2007 TO REVISE INCOME ELIGIBILITY
(Insert Title)
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 Schedule.

Section 4 of Local Law No. 4 of the Year 2007 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 following schedule

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

Annual Income	Partial Tax Exemption
\$15,500 or less	50%
\$15,500.01 - \$16,499.99	45%
\$16,500.00 - \$17,499.99	40%
\$17,500.00 - \$18,499.99	35%
\$18,500.00 - \$19,399.99	30%
\$19,400.00 - \$20,299.99	25%
\$20,300.00 - \$21,199.99	20%
\$21,200.00 - \$22,099.99	15%
\$22,100.00 - \$22,999.99	10%
\$23,000.00 - \$23,899.99	5%

Section 3. Revised Ineligibility For Exemption.

Section 6(a) of the Local Law No. 4 of the Year 2007 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 Three Thousand Eight Hundred Ninety-nine Dollars and Ninety-nine cents (\$23,899.99) 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 deduction 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 basis of taxable status dates occurring on and after March 1, 2018.

(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 2017 of the (County)(City)(Town)(Village) of ORLEANS was duly passed by the ORLEANS COUNTY LEGISLATURE on NOVEMBER 29, 2017, 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 _____ 2017, 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 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.

Nadine P. Hanlon

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

Date: December 4, 2017

(Seal)

STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
WWW.DOS.NY.GOV

ANDREW M. CUOMO
GOVERNOR

ROSSANA ROSADO
SECRETARY OF STATE

December 15, 2017

Nadine P Hanlon
Clerk
Court House Square
3 South Main Street, Suite 2
Albion NY 14411

RECEIVED
DEC 21 2017
ORLEANS COUNTY
LEGISLATURE

RE: County of Orleans, Local Law 4 & 5 2017, filed on December 12, 2017

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