

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 Unadilla

Local Law No. 3 of the year 2017

A Local Law providing for Partial Exemption from Taxation of Real Property Owned by Persons who are 65 years of age or over by Instituting an Income-Based Sliding Scale

(Insert Title)

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

County City Town Village

(Select one:)

of Unadilla

as follows:

SEE ATTACHED SCHEDULE A ON PAGES A-1 through A-3 FOR TEXT OF LOCAL 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. 3 of **2017** of the Town of Unadilla was duly passed by the **Town Board** on _____, **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~~

~~(Name of Legislative Body)~~

~~(repassed after disapproval) by the _____ and was deemed duly adopted~~

~~(Elective Chief Executive Officer*)~~

~~on _____ 201____, 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.

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

(Seal)

Date: _____, 2017

**LOCAL LAW NO. 3 OF 2017
TOWN OF UNADILLA, NEW YORK**

**A LOCAL LAW PROVIDING FOR PARTIAL EXEMPTION FROM TAXATION
OF REAL PROPERTY OWNED BY PERSONS WHO ARE 65 YEARS OF AGE
OR OVER BY INSTITUTING AN INCOME-BASED SLIDING SCALE**

BE IT ENACTED by the Town Board of the Town of Unadilla as follows:

Section 1. Legislative Authority

This Local Law is adopted pursuant to the provisions of §467 of the Real Property Tax Law of the State of New York and §10 of the Municipal Home Rule Law.

Section 2. Exemption

Real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife, one of whom is 65 years of age or over shall be exempt from taxation by the Town of Unadilla to the extent of 50 percent of the assessed valuation thereof, provided the income of the owner or combined income of the owners of the property for the income tax year immediately preceding the date of making the application for exemption is less than Eighteen Thousand Dollars (\$18,000.00) for the year 2017, presented for application for the year 2018 and for each year thereafter.

Section 3. Partial Exemption on Sliding Scale

Beginning with applications presented for the year 2018, based on 2017 income, and for each year thereafter, a partial exemption shall be granted on a sliding scale as follows:

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:

- (a) equals the sum of Eighteen Thousand Dollars (\$18,000.00) but is less than Nineteen Thousand Dollars (\$19,000.00), the exemption amount shall be 45 percent of the assessed valuation of the real property;
- (b) equals the sum of Nineteen Thousand Dollars (\$19,000.00) but is less than Twenty Thousand Dollars (\$20,000.00), the exemption amount shall be 40 percent of the assessed valuation of the real property;
- (c) equals the sum of Twenty Thousand Dollars (\$20,000.00) but is less than Twenty One Thousand Dollars (\$21,000.00), the exemption amount shall be 35 percent of the assessed valuation of the real property;

- (d) equals the sum of Twenty One Thousand Dollars (\$21,000.00) but is less than Twenty One Thousand Nine Hundred Dollars (\$21,900.00), the exemption amount shall be 30 percent of the assessed valuation of the real property;
- (e) equals the sum of Twenty One Thousand Nine Hundred Dollars (\$21,900.00) but is less than Twenty Two Thousand Eight Hundred Dollars (\$22,800.00), the exemption amount shall be 25 percent of the assessed valuation of the real property;
- (f) equals the sum of Twenty Two Thousand Eight Hundred Dollars (\$22,800.00) but is less than Twenty Three Thousand Seven Hundred Dollars (\$23,700.00), the exemption amount shall be 20 percent of the assessed valuation of the real property;
- (g) equals the sum of Twenty Three Thousand Seven Hundred Dollars (\$23,700.00) but is less than Twenty Four Thousand Six Hundred Dollars (\$24,600.00), the exemption amount shall be 15 percent of the assessed valuation of the real property;
- (h) equals the sum of Twenty Four Thousand Six Hundred Dollars (\$24,600.00) but is less than Twenty Five Thousand Five Hundred Dollars (\$25,500.00), the exemption amount shall be 10 percent of the assessed valuation of the real property;
- (i) equals the sum of Twenty Five Thousand Five Hundred Dollars (\$25,500.00) but is less than Twenty Six Thousand Four Hundred Dollars (\$26,400.00), the exemption amount shall be 5 percent of the assessed valuation thereof;
- (j) equals or exceeds the sum Twenty Six Thousand Four Hundred Dollars (\$26,400.00), no exemption shall be granted.

Section 4. Definitions

For purposes of this local law, the terms “income tax year” and “income” shall be as defined in §467 of the Real Property Tax Law.

Section 5. No Exemption Granted

No exemption shall be granted:

- (a) unless the title of the property shall have been vested in the owner or one of the owners of the property for at least twelve (12) consecutive months prior to the date of making application for exemption, provided, however, that the time of

ownership shall be determined in accordance with and subject to the provisions of §467(3)(b) of the Real Property Tax Law;

(b) 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;

(c) unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property, subject to the exceptions provided in §467(3)(d) of the Real Property Tax Law.

Section 6. Application

An application for such exemption must be made by the owner, or all of the owners of the property on forms to be furnished by the Town assessor, and shall be executed in the manner required or prescribed in such forms, and shall be filed in the office of the Town assessor on or before March 1st (taxable status date) of each calendar year.

Section 7. Repealer

Local Law No.1 of 1999 is hereby repealed in its entirety and replaced with this Local Law.

Section 8. Severability

If a court determines that any clause, sentence, paragraph, subdivision, or part of this Local law or the application thereof to any person, firm, corporation or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this Local law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision or part of this Local Law or in its application to the person, firm, corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 9. Effective Date

This Local Law shall take effect immediately upon filing with the Secretary of State.