

# Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE  
41 STATE STREET, ALBANY, NY 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.

STATE OF NEW YORK  
DEPARTMENT OF STATE  
**FILED**  
JUL 16 2003  
MISCELLANEOUS  
& STATE RECORDS

County  
City of ROCKLAND  
Town  
Village

Local Law No. 3 of the year 2003

A local law amending Chapter 81 of the Town of Rockland Municipal Code,  
(insert Title)  
entitled "Senior Citizen Tax Exemption" to modify the  
eligibility provision.

Be it enacted by the TOWN BOARD of the  
(Name of Legislative Body)

~~County~~  
~~City~~ of ROCKLAND as follows:  
~~Town~~  
~~Village~~

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

**SECTION I. Amendment of Chapter 81 of the Town of Rockland Municipal Code.**

Chapter 81 of the Town of Rockland Municipal Code, entitled "Senior Citizens Tax Exemption," is hereby amended as follows:

Subdivision A of Section 81.2 of the Town of Rockland Municipal Code is hereby amended to read as follows:

"A. Unless the income of the owner or the combined income of the owners for the income tax year immediately preceding the date of making of the application for exemption conforms with one of the following thresholds and then the exemption granted shall only be to the extent of the percentage corresponding to the applicable income threshold:

Annual Income	Percentage of Assessed Value Exempt from Taxation
Less than \$17,499.99	50%
\$17,500 - \$18,499.99	45%
\$18,500 - \$19,499.99	40%
\$19,500 - \$20,499.99	35%
\$20,500 - \$21,399.99	30%
\$21,400 - \$22,299.99	25%
\$22,300 - \$23,199.99	20%

Income tax year shall mean a twelve (12) 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. Income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts or inheritances. In computing net rental income and net 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 II. Effect of invalidity.**

If any clause, sentence, phrase, paragraph or any part of this Local Law shall for any reason be adjusted finally by a Court of competent jurisdiction to be invalid, such judgment shall not effect, impair or invalidate the remainder of this Local Law, but shall be confined in its operation and effect to the clause, sentence, phrase, paragraph or any part thereof, directly involved in the controversy or action in which such judgment shall have been rendered. It is hereby intended to be the legislative

intent that the remainder of this Local Law would have been adopted had any such provisions not been included.

**SECTION III. Effective date.**

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

(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 2003 of the ~~(County)(City)(Town)(Village)~~ of ROCKLAND was duly passed by the TOWN BOARD on 1/3 2003, 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\_\_\_\_. 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.

\* 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.

*Judy A. Newman*

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

JUDY A. NEWMAN, , Town Clerk

Date: 7/3/03

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK  
COUNTY OF SULLIVAN

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

*Kenneth C. Klein*

Signature KENNETH C. KLEIN

TOWN ATTORNEY

Title

~~County~~  
~~City~~ of ROCKLAND  
~~Town~~  
~~Village~~

Date: July 3, 2003