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STATE OF NEW YORK
DEPARTMENT OF STATE
FILED
MAR 27 2003

Town of Rosendale

Local Law No. 2 of the year 2003

**MISCELLANEOUS
& STATE RECORDS**

A local law to Provide for Partial Town Tax Exemptions of Real Property Owned by Senior Citizens with Limited Income.

Be it enacted by the Town Board of the Town of Rosendale as follows:

Section 1. Title

Exemption for Senior Citizens

Section 2. Exemption Granted

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 who is 65 years of age or over, shall be exempt from taxation by any municipal corporation in which located to the extent of:

- A. Fifty percent of the assessed valuation thereof, whose present income may not exceed the some of \$21,500 or less;
- B. Forty-five percent of the assessed valuation thereof, whose present income is more than \$21,500 but may not exceed the sum of \$22,499;
- C. Forty percent of the assessed valuation thereof, whose present income is more than \$22,500 but may not exceed the sum of \$23,499;
- D. Thirty-five percent of the assessed valuation thereof, whose present income is more than \$23,500 but may not exceed the sum of \$24,499;
- E. Thirty percent of the assessed valuation thereof, whose present income is more than \$24,500 but may not exceed the sum of \$25,399;
- F. Twenty-five percent of the assessed valuation thereof, whose present income is more than \$25,400 but may not exceed the sum of \$26,299;

G. Twenty percent of the assessed valuation thereof, whose present income is more than \$26,300 but may not exceed the sum of \$27,199;

Section 3. Eligibility for exemption

Eligibility for exemption will be extended to citizens who turn 65 years of age after the taxable status date and on or before December 31 of the same year so long as said citizen meets the appropriate filing dates as required by the state law.

Section 4. Exemption for school purposes

Exemption from taxation for school purposes shall not be granted in the case of real property where a child resides if such child attends a public school of elementary or secondary education.

Section 5. Conditions for exemption

No exemption shall be granted:

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 \$27,199. "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 the wife, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, net rental income, salary or earnings, and net income from self-employment, but shall not include gifts or inheritances.

B. Unless the title of the property shall have been vested in the owner or all of the owners of the property for at least 12 consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of either a husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of 12 consecutive months; provided further that in the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property the time of ownership of the property by the transferee spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of 12 consecutive months; and provided further that where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale; and further provided that where a residence is sold and replaced with another within one year and is in the same assessment unit, the period of ownership of the of former property shall be

combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this section.

C. Unless the property is used exclusively for residential purposes.

D. 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.

Section 6. Application for exemption

A. Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed by the state board to be furnished by the appropriate assessing authority and shall furnish the information and be executed in the manner required or prescribed in such forms, and shall be filed in such assessor's office on or before the appropriate taxable status date.

B. At least 60 days prior to the appropriate taxable status date, the assessing authority 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 be granted. Failure to mail any such application form and notice or the failure of such person to receive same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

Section 7. Penalty for false statement

Any conviction of having made any willful false statement in the application for such exemption shall be punishable by a fine of not more than \$100 and shall disqualify the applicant or applicants from further exemption for a period of five years.

Section 8. Validity

The validity of any provision of this Local Law shall not effect the validity of any other provision of this Local Law which can be given effect without such invalid provision.

Section 9. Effective Date

This Local Law shall take effect immediately upon filing with the Office of the Secretary of State as provided in Section 27 of Municipal Home Rule Law of the State of New York.

(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. ~~Two~~ of 2003 of the Town of Rosendale was duly passed by the ~~Town Board~~ on March 12 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.
(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.

Mary Ann Tapley
Clerk of the County legislative body, City, Town or Village Clerk
or officer designated by local legislative body
MARY ANN TAPLEY Rosendale Town Clerk

(Seal)

Date: March 24, 2003

(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 Ulster

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.

Beatrice Havraneck
Signature
BEATRICE HAVRANEK
Attorney for Town
Title

Town of Rosendale

Date: March 24, 2003