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(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
MAR 12 2003

~~County~~
~~City~~ of Rotterdam
Town
~~Village~~

MISCELLANEOUS
& STATE RECORDS

Local Law No. Four (4) of the year 2003.

A local law to amend graduated minimum income eligibility level for the granting
(Insert Title)
of partial exemption for the real property taxation to persons sixty-five (65)
years of age.

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

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

Local Law No. Four (4)
of the Year 2003

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF ROTTERDAM

SECTION 1. Delete §255-2(A) in its entirety.

SECTION 2. §255-2(A) is hereby amended as follows:

§255-2(A) Exceptions; implementation of statutory provisions.

- A. Purpose: Adopting a graduated minimum income exemption eligibility level for the granting of a partial exemption from real property taxation to certain persons 65 years of age and applicable for assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2003, for the Town of Rotterdam as provided in §467 of the Real Property Tax Law of the State of New York pursuant to the following schedule:

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

<u>Annual Income</u>	<u>Percentage Assessed Valuation Exempt From Taxation</u>
No more than \$21,500.00	50%
\$21,501 to \$22,499.99	45%
\$22,500 to \$23,499.99	40%
\$23,500 to \$24,499.99	35%
\$24,500 to \$25,399.99	30%
\$25,400 to \$26,299.99	25%
\$26,300 to \$27,199.99	20%
\$27,200 to \$28,099.99	15%
\$28,100 to \$28,999.99	10%
\$29,000 to \$29,899.99	5%

SECTION 3. Delete §255-7(A) in its entirety.

SECTION 4. §255-7(A) is hereby amended as follows:

§255-7. Amount and conditions of exemption.

- A. Pursuant to §459-c of the New York Real Property Tax Law, real property owned by one or more persons with disabilities, or real property owned by a husband, wife, or both, or by siblings, at least one of whom has a disability, and whose income, as hereafter defined, is limited by reason of such disability, shall be exempt from taxation by the Town of Rotterdam to the extent as provided in the following schedule:

<u>Annual Income</u>	<u>Percentage Assessed Valuation Exempt From Taxation</u>
No more than \$21,500	50%
\$21,501 to \$22,499.99	45%
\$22,500 to \$23,499.99	40%
\$23,500 to \$24,499.99	35%
\$24,500 to \$25,399.99	30%
\$25,400 to \$26,299.99	25%
\$26,300 to \$27,199.99	20%
\$27,200 to \$28,099.99	15%
\$28,100 to \$28,999.99	10%
\$29,000 to \$29,899.99	5%

SECTION 5. This local law shall take effect upon filing with the Secretary of State as required by Section 27 of the Municipal Home Rule Law and by posting of appropriate signage.

BY ORDER OF THE ROTTERDAM TOWN BOARD
Eunice O. Esposito, Town Clerk

DATED: March 12, 2003

(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. **Four (4)** of 20**03** of the (~~County~~)(~~City~~)(Town)(~~Village~~) of **Rotterdam** 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.
(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.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

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.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

* 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 _____, above.

Emilio O. Esposito
~~Clerk of the County Legislature or Town or Village Clerk~~
~~or other designated by local legislative body~~

(Seal)

Date: March 12, 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 Schenectady

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.

[Signature]
Signature
Town Attorney
Title

~~County~~
~~of~~ Rotterdam
~~Town~~
~~of~~

Date: March 12, 2003