

Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE
41 STATE STREET, ALBANY, NY 12231

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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
JAN 24 2003

County
City of SHAWANGUNK
Town
Village

Local Law No. 1 of the year 2003

MISCELLANEOUS
& STATE RECORDS

A local law PARTIAL TAX EXEMPTION FOR ELIGIBLE SENIOR CITIZENS
(Insert Title)

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

County
City of SHAWANGUNK as follows:
Town
Village

SECTION I: FINDINGS AND PURPOSE

The purpose of this local law is to grant a partial exemption from taxation to the extent of the scheduled percentage exemption as set forth in Section III(a) below. Said exemption shall be applied to the assessed valuation of real property, which is owned by certain eligible persons with limited incomes who are sixty-five (65) years of age or over and also meeting the requirements set forth in Section 467 of the Real Property Tax Law for the State of New York.

SECTION II: STATEMENT OF AUTHORITY

This local law is authorized by the United States and New York State Constitutions and Section 467 of Real Property Tax Law for the State of New York and the Municipal Home Rule Law and the Statute of Local Governments for the State of New York.

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

SECTION III

Real property owned by persons sixty-five (65) years of age or over or real property owned by husband and wife, one of whom is sixty-five (65) years of age or over, shall be exempt from Town taxes to the extent of the scheduled percentage exemption as set forth in below and as authorized by Section 467 of the Real Property Tax Law.

(a) 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 shall be used to compute the percentage of exemption in accordance with the following schedule:

<u>ANNUAL INCOME</u>	<u>PERCENTAGE OF EXEMPTION</u>
\$ 0 to \$17,499.99	50% Exemption
\$17,500 - \$18,499.99	45% Exemption
\$18,500 - \$19,499.99	40% Exemption
\$19,500 - \$20,499.99	35% Exemption
\$20,500 - \$21,399.99	30% Exemption
\$21,400 - \$22,299.99	25% Exemption
\$22,300 - \$23,199.99	20% Exemption
\$23,200 - \$24,099.99	15% Exemption
\$24,100 - \$24,999.99	10% Exemption
\$25,000 and over	NO EXEMPTION

(b) 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 was filed, the calendar year.

(c) All other eligibility requirements shall be as set forth in Section 467 of the Real Property Tax Law.

SECTION IV – SEVERABILITY

If any of this section or subsection, paragraph, clause, phrase or provision of this local law shall be adjudged invalid for any reason or shall be deleted or subsequently repealed, the same shall not affect the validity of this local law as a whole or any part or provisions hereof other than the part to be adjudged to be invalid and/or deleted and/or subsequently repealed.

The determination by any court of competent jurisdiction that any provisions of the within local law is unenforceable, invalid, void, unconstitutional or in conflict with federal or state law shall not in any way affect the enforceability or validity of any other provisions contained herein.

SECTION V – REPEALER

This local law repeals Town of Shawangunk Local Law #1 of 1992 entitled Providing for a Partial Tax Exemption of Real Property Owned by Certain Persons with Limited Income who are Sixty-Five Years of Age or Over.

SECTION VI – EFFECTIVE DATE

This local law shall take effect immediately upon filing with the New York State Department of State.

BE IT ENACTED THIS 16th DAY OF January, 2003 BY THE TOWN BOARD OF THE TOWN OF SHAWANGUNK, COUNTY OF ULSTER, STATE OF NEW YORK.

JOHN VALK, JR., SUPERVISOR
INGRID MALLOY, COUNCILWOMAN
ANTOINETTE GAGAN, COUNCILWOMAN
JOHN D. GARRISON, COUNCILMAN
ADRIAN M. DEWITT, COUNCILMAN


MARGARET Y. TREMPER, TOWN CLERK
TOWN OF SHAWANGUNK

ATTEST:

TOWN SEAL:

(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. 1 of 2003 of the ~~(County)(City)(Town)(Village)~~ of SHAWANGUNK was duly passed by the TOWN BOARD on Jan. 16 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.)~~

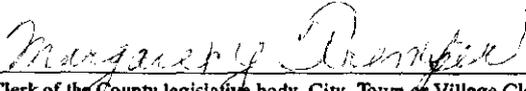
~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20_____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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.


Clerk of the County legislative body, City, Town or Village Clerk
or officer designated by local legislative body
MARGARET Y. TREMPER, TOWN CLERK

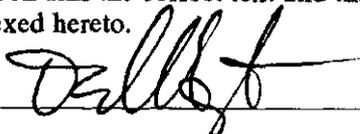
(Seal)

Date: January 21, 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.


Signature
RICHARD W. HOYT, ATTORNEY
Title

~~COUNTY~~
~~CITY~~ of SHAWANGUNK
Town
~~VILLAGE~~

Date: January 17, 2003