

LOCAL LAW FILING

NEW YORK STATE DEPARTMENT OF STATE
162 WASHINGTON AVENUE, 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
FEB 28 2003

MISCELLANEOUS
& STATE RECORDS

County
City OF: Smithtown
Town
Village

LOCAL LAW NO. 1 Of the year 2003

A Local Law amending Local Law #7-1990 entitled Chapter 256 - Taxation
(insert title)

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

County
City OF: SMITHTOWN as follows:
Town
Village

ADOPTED LOCAL LAW #1-2003
AMENDING LOCAL LAW #7-1990

CHAPTER 256 - TAXATION

ARTICLE I

PARTIAL EXEMPTION FOR SENIOR CITIZENS WITH LIMITED INCOME

Section 256-1. Exemption granted

- A. Real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by a husband or wife, one of whom is 65 years of age or over, shall be exempt from taxation by the Town of smithtown to the extent of 50%, based upon an annual income of no more than \$21,500 and thereafter at the percentage of assessed valuation thereof as determined by the following schedule, pursuant to the provisions of Section 467 of the Real property Tax Law and Chapter 198 of the Laws of 1990, Chapter 262 of the Laws of 1994, Chapter 402 of the Laws of 1995, Chapter 139 of the Laws of 1996, Chapter 298 of the Laws of 1998, Chapter 198 of the Laws of 2000 and Chapter 202 of the Laws of 2002.

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
More than \$21,500 but less than \$22,500	45%
\$22,501 or more, but less than \$23,500	40%
\$23,501 or more, but less than \$24,500	35%
\$24,501 or more, but less than \$25,400	30%
\$25,401 or more, but less than \$26,300	25%
\$26,301 or more, but less than \$27,200	20%
\$27,201 or more, but less than \$28,100	15%
\$28,101 or more, but less than \$29,000	10%
\$29,001 or more, but less than \$29,900	5%

ARTICLE III
PARTIAL EXEMPTION FOR DISABLED PERSONS WITH LIMITED INCOME

§256-9. Purpose.

This article is adopted pursuant to the authority of Real Property Tax Law §459-c as amended by Chapter 222 of the Laws of 2000 and Chapter 201 of the Laws of 2002. All definitions, terms and conditions of such statute shall apply to this article.

§256-11. Eligibility.

To be eligible for the exemption authorized by such §459-c and implemented by this article, the maximum income of such person shall not exceed \$21,500. Any such person having a higher income shall be eligible for exemption in accordance with the following schedule:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
More than \$21,500 but less than \$22,500	45%
\$22,501 to \$23,500	40%
\$23,501 to \$24,500	35%
\$24,501 to \$25,400	30%
\$25,401 to \$26,300	25%
\$26,301 to \$27,200	20%
\$27,201 to \$28,100	15%
\$28,101 to \$29,000	10%
\$29,001 to \$29,900	5%

ARTICLE VIII
ASSESSMENT EXEMPTION FOR VOLUNTEER
FIREFIGHTERS AND AMBULANCE WORKERS

§256-31. Purpose

This article is adopted pursuant to the authority of the Real Property Law Section 466-c and Chapter 450 of the Laws of 2002. All definitions, terms and conditions of such statute shall apply to this article.

Section 256-32. Exemption Granted.

There shall be exempt from taxation, to the extent provided in this article, residential real property owned by volunteer firefighters and ambulance workers.

Section 256-33. Applicability of Exemption.

A. Such exemption from taxation shall be:

- (1) Granted upon an application made annually by the owner, or the owner and spouse of such property on forms prescribed by the New York State Board of Real Property Services, which shall be filed with the Assessor on or before the applicable taxable status dates. If the Assessor is satisfied that the property is entitled to an exemption pursuant to this article, such application shall be approved and such residential real property shall then be exempt from taxation and special ad valorem levies as provided in this article.
- (2) Applicable only to real property used exclusively for residential purposes; provided, however, that in the event any portion of such real property is not used exclusively for the applicant's residence 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 article.

B. Such exemption shall not exceed the lessor of:

- (1) Ten percent (10% of the assessed value of such real property); or
- (2) Three thousand dollars multiplied by the latest state equalization rate for the assessing unit in which such real property is located.

- C. No such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service unless:
- (1) The applicant resides in the Town of Smithtown which is served by such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service;
 - (2) The property is the primary residence of the applicant; and
 - (3) The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least five (5) years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least five (5) years.
- D. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within Suffolk County.
- E. No applicant who is a volunteer firefighter or volunteer ambulance worker who, by reason of such status is receiving any benefit under the provisions of Article 4 or the New York Real Property Tax Law on the effective date of this article, shall suffer any diminution of such benefit because of the provisions of this article.

Section 256-34. Certification of Enrolled Members and filing of Eligible Lists.

- A. Certification by enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance services shall be pursuant to rules and regulations promulgated by the Commissioner of the Department of Fire, rescue and Emergency Service in accordance with the provisions of this article.
- B. Incorporated volunteer fire companies, fire departments and incorporated voluntary ambulance services shall annually file lists of its enrolled members eligible for the exemption provided by this article with the Assessor on or

before the appropriate taxable status dates on a form as prescribed by the New York State Board of Real Property Services.

Section 256-35. Effective Date.

This article shall take effect immediately upon filing in the Office of the Secretary of State and the State Office of Real Property Services.

Dated: February 25, 2003

BY ORDER OF THE TOWN BOARD
OF THE TOWN OF SMITHTOWN
DONNA M. HILL
TOWN CLERK

(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 Smithtown was duly passed by the Town Board on Feb 25th 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
DONNA M. HILL - TOWN CLERK

Date: February 25th, 2003

(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 Suffolk

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

YVONNE LIEFFRIG - TOWN ATTORNEY

Title

~~COUNTY~~
~~TOWN~~ of Smithtown
Town
~~Village~~

Date: February 25th, 2003