

# Local Law Filing

(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.

County  City  Town  Village  
(Select one.)

of Niagara Falls

FILED  
STATE RECORDS  
DEC 14 2016

DEPARTMENT OF STATE

Local Law No. 1 of the year 20 16

A local law to amend the Niagara Falls City Charter as amended, by  
(Insert Title)

amending Section 201 of Article VIII of the Charter

entitled "Taxation and Assessment"

Be it enacted by the City Council of the  
(Name of Legislative Body)

County  City  Town  Village  
(Select one.)

of Niagara Falls

as follows:

Section 1. The Niagara Falls City Charter, as amended, is hereby amended by amending Article VIII, Section 201 to read as follows:

201. Pursuant to Section 467 and 467-d of the Real Property Tax Law of the State of New York, real property owned by one or more persons each of whom is sixty-five years of age or over, or real property owned by husband and wife, one of whom is sixty-five years of age or over, shall be exempt from taxation by the City of Niagara Falls, New York to an extent of up to fifty per centum of the assessed valuation thereof, subject to the following conditions:

a. The exemption shall be based upon the income as described in Section 467 of the Real Property Tax Law of the owner or the combined income of the owners of the property and shall be as follows:

<u>ANNUAL INCOME</u>	<u>% OF ASSESSED VALUATION EXEMPT FROM TAXATION</u>
Less than \$21,000	50%
From \$21,000 to 21,999.99	45%
From \$22,000 to \$22,999.99	40%
From \$23,000 to \$23,999.99	35%
From \$24,000 to \$24,899.99	30%
From \$24,900 to \$25,799.99	25%
From \$25,800 to \$26,699.99	20%
From \$26,700 to \$27,599.99	15%
From \$27,600 to \$28,499.99	10%

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, rental income, salary or earnings, and income from self-employment, but shall not include gifts or inheritances.

Section 2. This local law shall take effect as provided in the Municipal Home Rule Law and shall be applicable to Assessment rolls with a taxable status date on or after January 1, 2017.

(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. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.

**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. 1 of 2016 of the (County)(City)(Town)(Village) of Niagara Falls was duly passed by the City Council on November 14 2016, and was (approved)(not approved) (repassed after disapproval) by the Mayor and was deemed duly adopted on December 5 2016, in accordance with the applicable provisions of law.

**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.)**

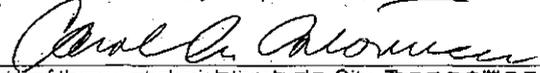
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority 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  2  above.



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

Date:  December 6, 2016

(Seal)

