

Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE
162 WASHINGTON AVENUE, ALBANY, NY 12231

(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. Use italics or underlining to indicate new matter.

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED
JAN 24 2000

Alexander F. DiGirolamo
Secretary of State

County
City of Knox
Town
Village

Local Law No. 1 of the year 1999

A local law providing for Senior Citizens (Persons sixty-five years of age or over) Tax Exemption Pursuant to Real Property Tax Law Section 467.

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

County
City of Knox
Town
Village

as follows:

1. (a) That real property owned by one or more persons, each of whom is sixty-five years of age or over, or real property owned by a husband and wife or by a sibling, one of whom is sixty-five years of age or over shall be exempt from taxation to the extent of fifty per centum of the assessed valuation. For the purposes of this section, sibling shall mean a brother or a sister whether related through half blood, whole blood or adoption.

(b) The real property tax exemption on real property owned by husband and wife, one of whom is sixty-five years of age or over, once granted, shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two years of age.

(c) The exemption shall decrease in accordance with the following schedule as the income eligibility increases:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
Less than \$9,000	50 per centum
More than \$9,000 but less than \$10,000	45 per centum
More than \$10,000 but less than \$11,000	40 per centum

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

More than \$11,000 but less than \$12,000	35 per centum
More than \$12,000 but less than \$12,900	30 per centum
More than \$12,900 but less than \$13,800	25 per centum
More than \$13,800 but less than \$14,700	20 per centum
More than \$14,700 but less than \$15,600	15 per centum
More than \$15,600 but less than \$16,500	10 per centum

This partial exemption provided by this law shall, however, be limited to such property and persons as meet the conditions, qualifications, exclusions and limitations set forth in Section 467 of the Real Property Tax Law of the State of New York. This local law shall be administered in accordance with said section of the Real Property Tax Law as now adopted and as it may be amended from time to time, and the provisions of said section shall be applicable to the effectuation of the exemption provided for in this local law.

3. 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 of Equalization and Assessment of the State of New York (or any successor agency) 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.

4. Any conviction of having made any willful false statement of the application for such exemption shall be punishable by a fine of not more than One Hundred Dollars (\$100.00) and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

5. This local law shall become effective as set forth below and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after March 1, 2000. With respect to assessment rolls prepared on the basis of taxable status dates prior to March 1, 2000, the partial exemption allowed hereunder shall be limited to qualified properties, to those persons otherwise qualified under, and to the amounts permitted by prior resolutions and their amendments as in effect from time to time prior to the effective date of this local law.

SECTION 2: This local law shall take effect immediately.

(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 1999 of the ~~(County)~~(City)(Town)(Village) of Knox was duly passed by the Town Board on November 22, 1999, 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 19 of the (County)(City)(Town)(Village) of was duly passed by the on 19, and was (approved)(not approved)(repassed after disapproval) by the and was deemed duly adopted on 19, 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 19 of the (County)(City)(Town)(Village) of was duly passed by the on 19, and was (approved)(not approved)(repassed after disapproval) by the on 19. 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 19, 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 19 of the (County)(City)(Town)(Village) of was duly passed by the on 19, and was (approved)(not approved)(repassed after disapproval) by the on 19. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of 19, 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.)

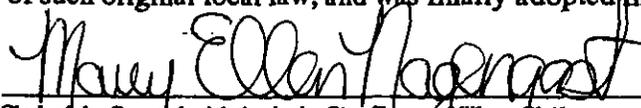
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 19____, 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 19____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 19____, 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
Mary Ellen Nagengast

(Seal)

Date: November 22, 1999

(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 Albany

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
Town Attorney
Title

~~County~~
~~City~~ of Knox
~~Town~~
~~Village~~

Date: November 22, 1999