

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 Westford

FILED
STATE RECORDS

DEC 21 2018

DEPARTMENT OF STATE

Local Law No. 1 of the year 2016

A local law Partial Exemption From Taxation of Real Property Owned By Persons 65 Years Of Age
(Insert Title)

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

County City Town Village
(Select one.)

of Westford

as follows:

(Text attached)

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

(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 2016 of the ~~(County)~~(City)(Town)(Village) of Westford was duly passed by the Town Board of the Town of Westford on December 2, 2016, in accordance with the applicable *(Name of Legislative Body)* 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. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* on _____ 20 , 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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(Elective Chief Executive Officer*)*

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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. Such local *(Elective Chief Executive Officer*)* 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 1 above.

Louisa M. Platt, Town Clerk
Clerk of the county legislative body, City, Town or Village Clerk or
officer designated by local legislative body

Date: December 6, 2016

(Seal)

TOWN OF WESTFORD
LOCAL LAW #1 OF 2016

A LOCAL LAW TO PROVIDE FOR PARTIAL EXEMPTION FROM TAXATION BY THE TOWN OF
WESTFORD OF REAL PROPERTY OWNED BY PERSONS WHO ARE 65 YEARS OF AGE OR OVER BY
INSTITUTING AN INCOME BASED SLIDING SCALE

BE IT ENACTED by the Town Board of the Town of Westford as follows:

Section 1. Real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife, one of whom is 65 years of age or over shall be exempt from taxation by the Town of Westford to the extent of 50 percent of the assessed valuation thereof, provided the income of the owner, or combined income of the owners of the property for the income tax year immediately preceding the date of making the application for exemption is less than Eighteen Thousand Dollars (\$18,000.00) for the year 2016, presented for application for the year 2017 and for each year thereafter.

Section 2. Beginning with the applications presented for the year 2017, based on 2016 income, and for each year thereafter, a partial exemption shall be granted on a sliding scale as follows:

If 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

- (a) equals the sum of Eighteen Thousand Dollars (\$18,000.00) but is less than Nineteen Thousand Dollars (\$19,000.00), the exemption amount shall be 45 percent of the assessed valuation of the real property;
- (b) equals the sum of Nineteen Thousand Dollars (\$19,000.00) but is less than Twenty Thousand Dollars (\$20,000.00), the exemption amount shall be 40 percent of the assessed valuation of the real property;
- (c) equals the sum of Twenty Thousand Dollars (\$20,000.00) but is less than Twenty One Thousand Dollars (\$21,000.00), the exemption amount shall be 35 percent of the assessed valuation of the real property;
- (d) equals the sum of Twenty One Thousand Dollars (\$21,000.00) but is less than Twenty One Thousand Nine Hundred Dollars (\$21,900.00), the exemption amount shall be 30 percent of the assessed valuation of the real property;
- (e) equals the sum of Twenty One Thousand Nine Hundred Dollars (\$21,900.00) but is less than Twenty Two Thousand Eight Hundred Dollars (\$22,800.00), the exemption amount shall be 25 percent of the real property;
- (f) equals the sum of Twenty Two Thousand Eight Hundred Dollars (\$22,800.00) but is less than Twenty Three Thousand Seven Hundred Dollars (\$23,700.00), the exemption amount shall be 20 percent of the assessed valuation of the real property;
- (g) equals the sum of Twenty Three Thousand Seven Hundred Dollars (\$23,700.00) but is less than Twenty Four Thousand Six Hundred Dollars (\$24,600.00), the exemption amount shall be 15 percent of the assessed valuation of the real property;

- (h) equals the sum of Twenty Four Thousand Six Hundred Dollars (\$24,600.00) but is less than Twenty Five Thousand Five Hundred Dollars (\$25,500.00), the exemption amount shall be 10 percent of the assessed valuation of the real property;
- (i) equals the sum of Twenty Five Thousand Five Hundred Dollars (\$25,500.00) but is less than Twenty Six Thousand Four Hundred Dollars (\$26,400.00), the exemption amount shall be 5 percent of the assessed valuation thereof;
- (j) Equals or exceeds the sum Twenty Six Thousand Four Hundred Dollars (\$26,400.00), no exemption shall be granted.

Section 3. For purposes of this local law:

(a) 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 is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed such sum. Such income shall include Social Security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment but shall not include a return of capital, gifts or inheritances. In computing net rental income and net income from self-employment, no depreciation or deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income;

(b) unless the title of the property shall have been vested in the owner or one of the owners of the property for at least twenty-four (24) consecutive months prior to the date of making application for exemption, provided, however, that in the event of the death of either husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of twenty-four consecutive months and provided further that in the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of twenty-four consecutive months and provided further that where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for the purposes of this local law. Where a residence is sold and replaced with another within one year and is in the Town, the period of ownership of the former property shall be combined with the period of ownership of the replacement residence and deemed consecutive for exemption from taxation by the Town. Notwithstanding any other provision of law, where a residence is sold and replaced with another within one year and both residences are within the state, the period of ownership of both properties shall be deemed consecutive for the purposes of this exemption from taxation;

(c) unless the property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not so used exclusively for residential purposes 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 section;

(d) unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property, provided that an owner who is absent while receiving health-related care as an inpatient of a residential health care facility, as defined in section twenty-eight hundred one of the public health law, shall be deemed to remain a legal resident and an occupant of the property while so confined and income accruing to that person shall be income only to the extent that it exceeds the amount paid by such owner, spouse, or co-owner for care in the facility; and provided further, that during such confinement such property is not occupied by other than the spouse or co-owner of such owner:

Section 4. An application for such exemption must be made by the owner, or all of the owners of the property on forms to be furnished by the assessor of the Town of Westford, and shall be executed in the manner required or prescribed in such forms, and they shall be filed in the office of the appropriate assessor at least ninety days before the day for filing the final assessment roll.

Section 5. That this local law is adopted pursuant to provisions of Section 467 of the Real Property Tax Law of the State of New York, and is subject to any revision of that section by act of the legislature of the State of New York by amendment, rescission or otherwise. It being intended hereby to have this local law automatically amended by an act of legislature which shall affect the exemption granted hereunder.

Section 6. This Local Law shall take effect immediately upon filing with the Secretary of State.

RESOLUTION #4 OF 2016

ADOPTING LOCAL LAW #1 OF 2016

PARTIAL EXEMPTION FROM TAXATION OF REAL PROPERTY OWNED BY PERSONS
65 YEARS OF AGE OR OVER BY INSTITUTING AN INCOME BASED SLIDING SCALE

WHEREAS there was duly presented to the Town Board of the Town of Westford at a regular meeting held in the meeting room of the Westford Town Hall building on the 4th day of November, 2016, a Local Law to provide for partial exemption of real property owned by persons 65 years of age or over by instituting an income based sliding scale, and

WHEREAS, Otsego County recently adopted a Local Law to change the Exemption allowance of persons 65 years if age or over for County Tax to \$18,000.00 with an income based sliding scale, and

WHEREAS, it is the intent of the proposed Local Law to institute an income based sliding scale allowing partial exemption from town of Westford taxation of real property to reflect the same as the Otsego County Local Law #2 of 2016, and

WHEREAS, a Public Hearing was duly held on the proposed Town of Westford Local Law in the meeting room of the Westford Town Hall Building on the 2nd day of December, 2016 at 7:00 p.m., at which time all interested persons were heard; now, therefore, be it

RESOLVED, that a Local Law of the Town of Westford for the year 2016 as above set forth be and the same is hereby adopted; and be it further

RESOLVED, that this Local Law shall take effect after filing with the Secretary of State of New York.

STATE OF NEW YORK
COUNTY OF OTSEGO
TOWN OF WESTFORD

ss

I, Louisa M. Platt, Town Clerk of the Town of Westford, Otsego County, New York hereby certify that the foregoing Resolution was duly adopted by the Town Board of the Town of Westford at a regular meeting held on December 2, 2016. Ayes: Councilman Ralph Ritton, Councilwoman Delphine Kerzick, Councilman Phillip Strong, Councilman Robert Huntington, Supervisor Bryan Larrabee. Noes: none.

In Witness Whereof, I have hereunto set my hand and the Seal of the Town of Westford this 6th day of December, 2016.



Louisa M Platt
Town Clerk

(SEAL)