

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:)

STAT

AUG 30 2022

of Volney

DEPARTMENT OF STATE

Local Law No. 4 of the year 20 22

A local law granting a partial tax exemption for qualifying persons with
(Insert Title)
disabilities under Real Property Tax Law Section 459-C as
enacted by the Oswego County Legislature.

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

County City Town Village
(Select one:)

of Volney as follows:

SECTION 1: TITLE

This shall be known as Local Law 4 of the year 2022, a local law granting a partial tax exemption for qualifying persons with disabilities under Real Property Tax Law §459-C as enacted by the Oswego County Legislature.

SECTION 2: PURPOSE AND INTENT

The County Legislature has, heretofore, adopted Local Law Number 3 of 2001 to provide a partial tax exemption for qualifying persons with disabilities in accordance with Real Property Tax Law §459-C. The intent of this local law is to SUPERCEDE County Local Law Number 3 of 2001 and to raise the maximum income levels to reflect changes in income, cost of living increases and expenses since 2001 and to have the partial exemption granted hereunder mirror the partial tax exemption allowed by the County of Oswego under Real Property Tax Law §467 for qualifying persons with disabilities. This local law increases the income sliding scale for the partial exemption to be granted hereunder consistent with Real Property Tax Law §459-C.

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

SECTION 3. APPLICATION AND PARTIAL EXEMPTION GRANTED; COUNTY LOCAL LAW 3 OF 2001 SUPERCEDED

The provisions of County Local Law Number 3 of 2001 be and are hereby SUPERCEDED in its entirety by this local law. The provisions of Real Property Tax Law Section 459-C relative to partial tax exemption to persons with disabilities who have limited incomes, shall apply to County Real Property Taxes levied by the County of Oswego.

SECTION 4: QUALIFYING INCOME FOR THE PARTIAL EXEMPTION UNDER RPTL §459-C

This local law hereby grants a partial exemption under RPTL §459-C, per the following sliding scale:

Exemption Percentage	Income Range	
	Low	High
50%	0	29,000.00
45%	29,000.01	29,999.99
40%	30,000.00	30,999.99
35%	31,000.00	31,999.99
30%	32,000.00	32,899.99
25%	32,900.00	33,799.99
20%	33,800.00	34,699.99
15%	34,700.00	35,599.99
10%	35,600.00	36,499.99
5%	36,500.00	37,399.99
0%	\$37,400 and over	

Said partial exemption will be given only to those persons who are “disabled” as defined in RPTL §459-C and who have qualifying income.

SECTION 5: EFFECTIVE DATE

This local law shall take effect immediately upon filing with the Secretary of State and shall be applied to assessment rolls prepared on the basis of a taxable status date of March 1, 2023, and thereafter.

(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. 4 of 20 22 of the ~~(County)(City)(Town)(Village)~~ of Volney was duly passed by the Town Board on Aug 18th 20 22, 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. _____ 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 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.

Michelle Vant

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

Date: *Aug 18, 2022*

(Seal)

