

# 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 Volney

FILED  
STATE RECORDS

FEB 27 2024

DEPARTMENT OF STATE

Local Law No. 3 of the year 2024

A local law amending Local Law No. 5 of 2022 Regarding Income Qualifications  
(Insert Title)  
for Partial Tax Exemptions on Certain Real Property Owned by  
Eligible Persons 65 years of age or over.

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 AND LEGISLATIVE FINDINGS

- (a) The Town Board for the Town of Volney has, heretofore, passed Local Law 5 of 2022 concerning granting a partial real property tax exemption for eligible persons sixty-five (65) years of age or older, based upon certain income qualifications, pursuant to Real property Tax Law §467, as amended.
- (b) The Town Board finds it both necessary and convenient to amend Section 3 of the Local Law 5 of 2022, to the income qualifications only, in light of changes to Real Property Tax Law §467 while continuing the rest and remainder of Local Law 5 of 2022 in full force and effect.

## SECTION 2. AMENDMENT TO SECTION 3 OF LOCAL LAW 5 OF 2022

Section 3 of Local Law 5 of 2022 be, and is hereby, amended in its entirety to read as follows:

1  
(If additional space is needed, attach pages the same size as this sheet, and number each.)

### SECTION 3. INCOME QUALIFICATIONS

- (a) The “applicable income tax year” as used herein shall mean the second most recent calendar year.
- (b) The term “income” as defined herein shall mean “adjusted gross income” for federal income tax purposes as reported on an applicant’s federal or state income tax return for the applicable income tax year, as defined in and as is subject to any subsequent amendments to Real Property Tax Law §467(3)(iv), *et seq.*; provided, however, if no such tax return was filed for the applicable income tax year, the applicant’s income shall be determined based on the amounts that would have so been reported if such a return had been filed; and provided further, that when determining income for purposes of this section, the following conditions shall be applicable:
  - (1) any Social Security benefit not included in such federal adjusted gross income shall be considered income;
  - (2) distributions received from an individual retirement account or individual retirement annuity that were included in the applicant’s federal adjusted gross income shall be considered income and shall not be excluded;
  - (3) any tax-exempt interest or dividends that were excluded from the applicant’s federal adjusted gross income shall be considered income;
  - (4) Any losses that were applied to reduce the applicant’s federal adjusted gross income (AGI) shall be subject to the following limitations:
    - (A) the net amount of loss reported on federal schedules C, D, E or F shall not exceed three thousand dollars (\$3,000) per any given schedule,
    - (B) the net amount of any other separate category of loss shall not exceed three thousand dollars (\$3,000), and
    - (C) the aggregate amount of all losses shall not exceed fifteen thousand dollars (\$15,000).
- (c) Where title is vested in a married person, the combined income of such person and such person’s spouse may not exceed such sum, except where one spouse or ex-spouse is absent from the property as provided in subparagraph (c)(2) of Section 4 of this local law, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum.
- (d) No exemption shall be granted hereunder if the income of the owner or the combined income of the owners of the property for the applicable income tax year exceeds the sum provided in Section 2 of this local law.

### **SECTION 3. SEVERABILITY**

If any clause, sentence, paragraph, subdivision, section or part of this chapter or application thereof to any person, individual, corporation, firm, partnership or entity shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such determination shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this chapter or its application to the person, individual, corporation, firm, partnership or entity directly involved in the proceeding in which such adjudication shall have been rendered.

### **SECTION 4. SEQRA DETERMINATION**

The Town Board, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this local law constitutes a Type II action pursuant to Section 617.5(c)(26), and (33) of Title 6 of the New York Code of Rules and Regulations (6 NYCRR) and within the meaning of Section 8-0109(2) of the New York State Environmental Conservation Law as a promulgation of regulations, rules, policies, procedures, and legislative decisions in connection with continuing agency administration, management and information collection. The Town Clerk is hereby directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this law.

### **SECTION 5. EFFECTIVE DATE**

This local law shall take effect upon the filing in the office of the Secretary of State of the State.

(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. 3 of 2024 of the ~~(County)(City)(Town)(Village)~~ of Volney was duly passed by the Town Board on February 15, 2024, 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\_\_\_\_.  
*(Name of Legislative Body)*  
*(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) (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 1 above.

*Carol Kerfien*

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

Date: February 15, 2024

(Seal)

