New York State Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza, 99 Washington Avenue
Albany, NY 12231-0001
www.dos.state.ny.us/corps

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 OF LEWIS

Local Law No. 9 of the Year 2019

LOCAL LAW AMENDING LOCAL LAW NO. 10-2005 PROVIDING FOR THE PARTIAL EXEMPTION OF CERTAIN REAL PROPERTY OWNED BY PERSONS 65 YEARS OF AGE OR OVER

BE IT ENACTED by the Board of Legislators of the County of Lewis as follows:

Section 1. Legislative Findings.

(a) The Board of Legislators by Resolution No. 22-1989, as amended by Resolution No. 78-1997, enacted a partial exemption for persons 65 years of age or older, based upon certain income qualifications, pursuant to Real Property Tax Law 467.

(b) In 2005, the Board of Legislators found that it was prudent to memorialize its intent to enact partial tax exemption on property owned by persons 65 years or older by adoption of Local Law No. 10-2005.

(c) The Board of Legislators seeks to amend Local Law No. 10-2005 to the extent of adjustment to the income qualification levels to which the partial tax exemption percentage may be applied and granted under Section 3.

Section 2. Exemption Granted. 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 or by siblings, one of whom is sixty-five years of age or over, shall be exempt from taxation for county purposes up to a maximum of fifty per cent (50%) of the assessed value provided the owner(s) meet the qualifications set forth below. For the purposes of this local law, sibling shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

Section 3. Income Qualifications.

(a) The exemption to be granted hereunder shall be determined by 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 (hereinafter referred to individually or collectively as "income").

Where the income of the owner(s) is:

Current Exemption Income Limits			**Proposed** Exemption Income Limits			**State** Maximum
Percentage	Minimum Income	Maximum Income	Percentage	Minimum Income	Maximum Income	Income Limits
50	0.00	15,000.00	50	0.00	17,000.00	28,999.99
45	15,000.00	15,999.99	45	17,000.01	17,999.99	29,999.99
40	16,000.00	16,999.99	40	18,000.00	18,999.99	30,999.99
35	17,000.00	17,999.99	35	19,000.00	19,999.99	31,999.99
30	18,000.00	18,899.99	30	20,000.00	20,999.99	32,899.99
25	18,900.00	19,799.99	25	21,000.00	21,999.99	33,799.99
20	19,800.00	20,699.99	20	22,000.00	22,999.99	34,699.99

(b) 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.

(c) Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife 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) Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss 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, inheritances, and such other forms of income which are excluded under Real Property Tax Law Section 467 (3)[a]. Any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. The provisions of this paragraph notwithstanding, such income shall not include veteran's disability compensation, as defined in Title 38 of the United States Code. In computing net rental income and net income from self-employment no

depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income;

Section 4. Additional Qualifications.

No exemption shall be granted hereunder unless

(a) the owner shall have held an exemption under this section for his previous residence or unless the title of the property shall have been vested in the owner or one of the owners of the property for at least twelve consecutive months prior to the date of making application for exemption, provided, however, that in the event of the death of either a 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 twelve consecutive months. 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 twelve consecutive months. 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 purposes of this section. 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 purposes of the exemption from taxation by a municipality within the state granting such exemption. Where the owner or owners transfer title to property which as of the date of transfer was exempt from taxation under the provisions of this section, the reacquisition of title by such owner or owners within nine months of the date of transfer shall be deemed to satisfy the requirement of this paragraph that the title of the property shall have been vested in the owner or one of the owners for such period of twelve consecutive months. Where, upon or subsequent to the death of an owner or owners, title to property which as of the date of such death was exempt from taxation under such provisions, becomes vested, by virtue of devise or descent from the deceased owner or owners, or by transfer by any other means within nine months after such death, solely in a person or persons who, at the time of such death, maintained such property as a primary residence, the requirement of this paragraph that the title of the property shall have been vested in the owner or one of the owners for such period of twelve consecutive months shall be deemed satisfied;

(b) 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;

(c) 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: except where,

[1] an owner is absent from the residence 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, provided that any income accruing to that person shall only 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; or,

[2] the real property is owned by a husband and/or wife, or an ex-husband and/or an ex-wife, and either is absent from the residence due to divorce, legal separation or abandonment and all other provisions of this section are met provided that where an exemption was previously granted when both resided on the property, then the person remaining on the real property shall be sixty-two years of age or over.

(d) the real property otherwise meets the qualifications contained in Real Property Tax Law 467, as the same may be amended from time to time.

Section 5. Administration. Application for such exemption must be made by the owner, or all of the owners of the property upon such forms as may be prescribed from time to time by the NYS Office of Real Property Services. Such applications must be filed with the assessor of the town in which the real property is located on or before the taxable status date.

Section 6. This local law shall take effect immediately upon filing with the Secretary of State and upon all legal requirements being met.

(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. 9 of 2019of the County of Lewis was duly passed by the Lewis County Board of Legislators on December 3, 2019, 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, repassed after disapproval, by the _____, and was deemed duly adopted 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, 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 a 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 of Lewis was duly passed by the Lewis County Board of Legislators 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.~~

~~**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.~~

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* 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 chairman 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.

~~**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 the 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 of 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.

Teresa K. Clark

TERESA K. CLARK, CLERK
LEWIS COUNTY BOARD OF LEGISLATORS

~~**(Seal)**~~

Dated: December 4, 2019.

(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 LEWIS) ss:

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.

Joan E. McNichol

JOAN E. McNICHOL, ESQ.
LEWIS COUNTY ATTORNEY

Dated: December 4, 2019.