

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.

FILED
STATE RECORDS
FEB 17 2021

County City Town Village
(Select one:)

of Romulus _____
DEPARTMENT OF STATE

Local Law No. 2 of the year 2021

A local law Disabled Citizens Limited Income
(Insert Title) Citizen Partial Tax Exemption

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

County City Town Village
(Select one:)

of Romulus _____ as follows:

(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. 2 of 20 21 of the ~~(County)(City)(Town)(Village)~~ of Rensselaer was duly passed by the Town Board on January 20 2021 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 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.

* 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 _____ above.

Jane Braunsig
Clerk of the county legislative body, City, Town or Village Clerk or
officer designated by local legislative body

Date: *January 29, 2021*

(Seal)

**A LOCAL LAW OF THE TOWN OF ROMULUS PROVIDING AN EXEMPTION
FROM TAXATION BY THE TOWN TO PERSONS WITH DISABILITIES AND
LIMITED INCOMES PURSUANT TO THE PROVISIONS OF SECTION 459-C OF THE
REAL PROPERTY TAX LAW OF THE STATE OF NEW YORK**

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF ROMULUS AS FOLLOWS:

Section 1. Purpose

This Local Law is enacted pursuant to the provisions of Section 459-c of the Real Property Tax Law of the State of New York to grant a partial exemption from taxation to certain resident property owners of the Town of Romulus (the "Town") with disabilities who have limited incomes.

Section 2. Definitions

For purposes of this Local Law:

A. "Sibling" shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

B. A "person with a disability" is one who has a physical or mental impairment, not due to current use of alcohol or illegal drugs, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who (i) is certified to receive Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI) benefits under the federal Social Security Act, or (ii) is certified to receive Railroad Retirement Disability benefits under the federal Railroad Retirement Act, or (iii) has received a certificate from the state Commission for the Blind and Visually Handicapped stating that such person is legally blind.

An award letter from the Social Security Administration or the Railroad Retirement Board or a certificate from the state Commission for the Blind and Visually Handicapped shall be submitted as proof of disability.

C. "Income tax year" shall mean the 12-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.

Section 3. Exemption

A. Real property situate within the bounds of the Town of Romulus, Seneca County, New York, owned by husband and wife or by siblings (i.e., a brother or sister whether related through half blood, whole blood or adoption), at least one of whom has a disability, and whose income, as hereinafter defined, is limited by reason of such disability, shall be exempt from taxation for real estate taxes to be levied by the Town for the year 2022 and thereafter by the

percentage of exemption hereinafter specified for the annual income ranges listed below to the extent of fifty (50) percent of the assessed valuation thereof. Such exemption shall be based upon the assessed value of the exempt real property and shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed:

<u>Annual Income Ranges</u>	<u>Exemption Percentage</u>
(1) \$23,500.00 or less	50%
(2) \$23,500.01 to \$24,499.99	45%
(3) \$24,500.00 to \$25,499.99	40%
(4) \$25,500.00 to \$26,499.99	35%
(5) \$26,500.00 to \$27,399.99	30%
(6) \$27,400.00 to \$28,299.99	25%
(7) \$28,300.00 to \$29,199.99	20%
(8) \$29,200.00 to \$30,099.99	15%
(9) \$30,100.00 to \$30,999.99	10%
(10) \$31,000.00 to \$31,900.00	5%

B. No exemption shall be granted:

1. 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 exceeds the sum of \$31,900.00. 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 due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and 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, 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 or inheritances or monies earned through employment in the federal foster grandparent program. 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:

2. Unless the property is used exclusively for residential purposes (provided, however, that in the event that 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);

3. Unless the real property is the legal residence of and is occupied in whole or in part by the disabled person, except where the disabled person is absent from the residence while receiving health-related care as an inpatient or a residential health care facility, as defined in section 2801 of the Public Health Law, and provided that any income accruing to that person shall be considered income for the purposes of this section only to the extent that it exceeds the amount paid by such person or spouse, or sibling of such person for care in the facility.

C. No parcel may receive an exemption for the same municipal tax purpose pursuant to both this Local Law and "A Local Law of the Town of Romulus Providing a Partial Exemption from Taxation to Persons Sixty-five Years of Age or Older Pursuant to the Provisions of Section 467 of the Real Property Tax Law of the State of New York", adopted on even date herewith, as amended.

D. Notwithstanding any other provision of law to the contrary, the provisions of this Local Law shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to this Local Law, were such person or persons the owner or owners of such real property.

Section 4. Application for Exemption

A. Application for such exemption must be made annually by the owner or all of the owners of the property on forms to be furnished by the Town Assessor's Office. Such applications shall furnish the information, and the forms are to be executed in the manner required or prescribed in such forms and shall be filed in such assessor's office on or before taxable status date, provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this section is first sought or the disability is first determined to be permanent.

B. At least sixty (60) days prior to the appropriate taxable status date the assessor shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before the taxable status date and be approved in order for the exemption to be granted. Failure to mail any such application form or notices or the failure of such person to receive any of the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

Section 5. Penalties

The making of any willful false statement in the application for an exemption under this Local Law shall be a violation thereof and a conviction for any such violation shall be punishable by a fine of not more than \$100.00.

Section 6. Separability

Should any section, paragraph, sentence, clause or phrase of this Local Law be declared unconstitutional or unjust for any reason by a court of competent jurisdiction, the remainder of this Local Law shall not be affected thereby.

Section 7. Inconsistency

All ordinances, local laws and parts thereof inconsistent with this Local Law are hereby repealed.

Section 8. Effective Date

This Local Law shall take effect immediately.