

Local Law Filing

New York State Department of State  
99 Washington Avenue, Albany, NY 12231

(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~~

Local Law No. 1 of the year 2024.

A local law known as A Local Law to Amend Tax Exemption Limits for Persons Over 65 Years of Age in the Town of Kendall

(Insert Title)

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

~~County~~

~~City~~ of

~~Town~~

~~Village~~

Kendall, Orleans County, New York as follows:

### **SECTION 1. STATUTORY AUTHORITY**

This local law is adopted pursuant to the provisions of the Municipal Home Rule Law and the Real Property Tax Law of the State of New York.

### **SECTION 2. PURPOSE AND INTENT**

This local law provides for a partial property tax exemption for persons 65 years of age or older, based upon certain income qualifications, pursuant to Real Property Tax Law § 467.

### **SECTION 3. PARTIAL TAX EXEMPTION GRANTED UNDER RPTL § 467**

Real Property owned by one or more persons, each of whom is sixty-five years of age or over, or real property owned by married a couple or by siblings, one of whom is sixty-five years of age or over, shall be exempt from taxation for town purposes up to a maximum of fifty percent (50%) of the assessed value provided the owner(s) meet the qualifications set forth below. Any person otherwise qualifying under this section shall not be denied the exemption under this section if they become sixty-five years of age after the appropriate taxable status date and on or before December thirty-first (31<sup>st</sup>) of the same year.

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPTION FROM TAXATION
\$19,000 or less	50%
\$19,000.01 - \$19,999.99	45%
\$20,000.00 - \$20,999.99	40%
\$21,000.00 - \$21,999.99	35%
\$22,000.00 - \$22,899.99	30%
\$22,900.00 - \$23,799.99	25%
\$23,800.00 - \$24,699.99	20%

**SECTION 4. INCOME QUALIFICATIONS**

(a) The “applicable income tax year” as used herein shall mean the second most recent calendar year.

(b) The term "income" as used herein shall mean the "adjusted gross income" for federal income tax purposes as reported on the applicant's federal or state income tax return for the applicable income tax year, subject to any subsequent amendments or revisions to Real Property Tax Law § 467 (3)(iv); provided that if no such 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 benefits 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 shall be subject to the following limitations:

(a) the net amount of loss reported on federal Schedule C, D, E, or F shall not exceed three thousand dollars (\$3,000) per 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) No exemption shall be granted

(1) If the income of the owner or the combined income of the owners of the property for the applicable income tax year exceed the sum provided in Section 3 of this local law.

(2) Where title is vested in a married person, the combined income of such person and such person's spouse may not exceed sub sum, except where one spouse or ex-spouse is absent from the property due to divorce, legal separation or abandonment, in which case only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum.

**SECTION 5. REPEAL, AMENDMENT AND SUPERSESION OF OTHER LAWS**

This Local Law supersedes all resolutions and Local Laws adopted by the Town Board to implement a partial real property tax exemption for persons sixty-five (65) years of age or older.

**SECTION 6. EFFECTIVE DATE**

This local law shall take effect immediately upon filing with the Department of State and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after March 1, 2024.

**1. (Final adoption by local legislative body only.)**

I hereby certify that the local law annexed hereto, designated as local law No.   1   of 2024, of the ~~(County)~~ (City) (Town) (Village) of Kendall, New York was duly passed by the   Town Board   on \_\_\_\_\_, 2024, 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) \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (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 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 \_\_\_\_\_ (Name of Legislative Body) on \_\_\_\_\_ 20\_\_, and was (approved) (~~not disapproved~~) (~~repassed after disapproval~~) by the \_\_\_\_\_ on \_\_\_\_\_ 2020. 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 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.**

**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 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.

(SEAL)

\_\_\_\_\_  
Amy Richardson  
Town Clerk, Town of Kendall

Date:

**(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 ORLEANS

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.

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Andrew W. Meier  
Attorney for the Town of Kendall

Date: