

VILLAGE OF INTERLAKEN LOCAL LAW NUMBER 1 OF 2022

**SENIOR CITIZEN AND DISABLED PERSONS' TAX EXEMPTIONS LOCAL LAW,
ADOPTED UNDER AUTHORITY OF REAL PROPERTY TAX LAW §§ 459-C AND 467**

BE IT ENACTED by the Village Board of Trustees of the Village of Interlaken, as follows:

Section 1. The intent of this local law is to provide a real property tax exemption to certain senior citizens in accordance with § 467 of Real Property Tax Law, and certain disabled persons, in accordance with § 459-c of Real Property Tax Law, and to increase the income limits to allow the exemptions to be distributed in a more fair and equitable manner. This local law is adopted in accordance with the authority granted under and by such statutes, as well as the Municipal Home Rule Law of the State of New York, including § 10 therein.

Section 2. The following tax exemptions are recognized and allowed in the Village of Interlaken:

A. Effective January 1, 2023, the Village of Interlaken grant a real property tax exemption to certain individuals sixty-five (65) years of age and over, in accordance with § 467(1)(b) of the Real Property Tax Law; and

B. Effective January 1, 2023, the Village of Interlaken shall grant a real property tax exemption to certain persons with disabilities and limited incomes, in accordance with Section 459-c of the Real Property Tax Law.

Section 3. Effective January 1, 2023, the maximum income eligibility level for the §§ 467 and 459-c exemptions shall be as follows:

INCOME	PERCENTAGE OF EXEMPTION FROM TAX
UP TO 23,500	50%
EQ/More \$23,500.01 but less than \$24,500	45%
\$24,500 or more but less than \$25,500	40%
\$25,500 or more but less than \$26,500	35%
\$26,500 or more but less than \$27,400	30%
\$27,400 or more but less than \$28,300	25%
\$28,300 or more but less than \$29,200	20%
\$29,200 or more but less than \$30,100	15%
\$30,100 or more but less than \$31,000	10%
\$31,000 or more but less than \$31,900	5%

Section 4. The following general procedures and rule shall apply in relation to any exemptions:

A. Application(s) for such exemption(s) must be made by all owners of the property on forms prescribed by the New York State Board of Assessment. All owners shall furnish the required information, execute the forms in the manner required by or prescribed in such forms, and such completed form(s) shall be filed in the appropriate governmental offices on or before the appropriate taxable status date.

B. All other provisions of §§ 467 and 459-c of Real Property Tax Law of the State of New York shall be in effect for the purpose of real property taxation in the Village of Interlaken, including all rules relating to enforcement and penalties thereunder. Additionally, this exemption shall be extended to a legal residence owned as a cooperative apartment as provided in such § Section 459-C.

C. In addition, any willful false statement made on or in the application for any exemption shall be, in addition to any other penalty or provision provided by New York State Law, a criminal violation of this local law and punishable by fine of not less than \$100 nor more than \$500. Any willful false statement made on or in the application for any exemption shall, in addition to the foregoing, disqualify the applicant or applicants [and those qualifying through such applicant(s)] from seeking or obtaining further exemptions for a period of five years. These remedies are non-exclusive and in addition to any other action, right, proceeding, or sanction that may or could be imposed by any person or governmental agency by law.

Section 5. In the event of any conflict or inconsistency between this local law and any prior resolution or other legislation of the Village of Interlaken, this local law shall be controlling. In the event of any irreconcilable conflict or inconsistency between this local law and the New York State Real Property Tax Law, the Real Property Tax Law shall be controlling. If any portion of this local law, or the application thereof to any person, entity, or circumstance, shall be determined by any court or tribunal of competent jurisdiction to be invalid or unenforceable, such determination shall be confined in its operation to the invalid part hereof, or in its application to such person, entity, or circumstance as is directly involved in the controversy in which such determination shall have been rendered, and the remainder of this article shall not be impaired thereby and such determination shall not be deemed or construed to apply to other persons, entities, or circumstances.

Section 6. This local law is specifically intended to be in effect for all taxable status dates for applications received for preparation of 2023 assessment rolls, and this Local Law shall take effect immediately.

(Complete the certification in the paragraph that applies to the filing of this
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. 1 of 2022 of
the ~~(County)(City)(Town)(Village)~~ of Interlaken was duly passed by the
Board of Trustees
(Name of Legislative Body) on October 13 2022, 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

(Name of Legislative Body) on _____ 20____, and was (approved)(not approved)
(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

(Name of Legislative Body) on _____ 20____, and was (approved)(not approved)
(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

(Name of Legislative Body) on _____ 20____, and was (approved)(not approved)
(repassed after disapproval) by the _____ on _____ 20____. Such local
(Elective Chief Executive Officer*)
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.

Nancy S. Woodward
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: *October 17, 2022*

(Seal)