

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 Rosendale

Local Law No. 1 of the year 20²³

A local law to amend Chapter 63 "taxation" of the code of the Town of Rosendale

(Insert Title)

Article I, Senior Citizens Tax Exemption

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

County City Town Village
(Select one:)

of Rosendale 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. 1 of 2023 of the (County)(City)(Town)(Village) of Rosendale was duly passed by the Town Board on February 16 2023, 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.
(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.

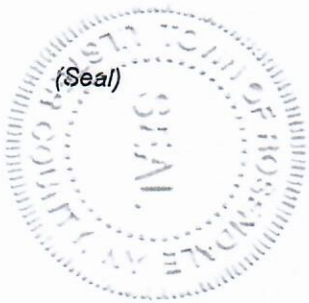
(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

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 _____ above.

Mandy Orsael

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

Date: 2-23-23



RESOLUTION – LOCAL LAW #1 OF 2023 TO AMEND CHAPTER 63 "TAXATION" OF THE CODE OF THE TOWN OF ROSENDALE TO AMEND INCOME LIMITS FOR EXEMPTIONS FOR SENIOR CITIZENS

WHEREAS, the Town Board of the Town of Rosendale (the “Town Board”) has determined that amending Chapter 63 (Taxation) of the Town Code to increase the maximum income levels at which senior citizen (age sixty-five years or over) are eligible to receive an exemption on real property taxes levied by the Town is necessary and in the best interest of the Town to protect the health, safety, and welfare of its’ citizens; and

WHEREAS, the action to adopt this proposed Local Law is a Type II Action under the New York State Environmental Quality Review Act regulations for which no environmental review is required; and

WHEREAS, a public hearing regarding this local law was held on February 16, 2023; and

WHEREAS, this proposed Local Law is adopted pursuant to Municipal Home Rule Law § 10 and Real Property Tax Law § 467,

NOW THEREFORE BE IT RESOLVED, that the Town Board of the Town of Rosendale adopts Local Law #1 of 2023, a Local Law to Amend Chapter 63 of the Code of the Town of Rosendale “Taxation” to Amend Income Limits for Senior Citizens.

Motion made at a meeting of the Town Board of the Town of Rosendale, February 16, 2023 by Supervisor Walsh and seconded by Councilmember Muller.

VOTING MEMBERS:

Councilman Havranek	<u>Absent</u>
Councilmember Muller	<u>Yes</u>
Councilmember Sweeney	<u>Yes</u>
Councilmember Wykoff	<u>Absent</u>
Supervisor Walsh	<u>Yes</u>

Local Law # 1 of 2023

A Local Law amending Chapter 63, Taxation of the Code of the Town of Rosendale
Article I, Senior Citizens Tax Exemption

Section 1.

§ 63-1(B) of the Code of the Town of Rosendale shall be deleted in its entirety and replaced to read as follows:

Section 2.

§ 63-1 B. The income of the owner or the combined income of owners of the property for the income tax year immediately preceding the date of making application for exemption shall be used to compute the percentage of exemption in accordance with the following:

Annual Income	Percentage Assessed Valuation Exempt from Taxation
More than \$0 but less than \$37,000	50%
\$37,000 or more but less than \$38,000	45%
\$38,000 or more but less than \$39,000	40%
\$39,000 or more but less than \$40,000	35%
\$40,000 or more but less than \$40,900	30%
\$40,900 or more but less than \$41,800	25%
\$41,800 or more but less than \$42,700	20%
\$42,700 or more but less than \$43,600	15%
\$43,600 or more but less than \$44,500	10%
\$44,500 or more but less than \$45,400	5%

A. This schedule shall take effect with the July 1, 2023 tax rolls.

Section 3. Severability

If any part or provision of this local law is judged invalid by any court of competent jurisdiction, such judgment shall be confined in application to the part or provision directly on which judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Law or the application thereof to other persons or circumstances. The Town hereby declares that it would have enacted the remainder of this Law even without such part or provision or application.

Section 4. Effective Date

This local law shall become effective immediately upon the filing in the office of the New York Secretary of State pursuant to Section 27 of the Municipal Home Rule Law.