

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 VERNON, NEW YORK

Local Law No. 4 of the year 2023

A local law Increasing the Tax Exemption Eligibility For Seniors and Persons with Disabilities
(Insert Title)
with Limited Income Pursuant to RPTL Sections 467 and 459-c

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

County City Town Village
(Select one.)

of VERNON, NEW YORK as follows:

SEE ATTACHED

(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. 4 of 2023 of the ~~(County)(City)(Town)(Village)~~ of VERNON was duly passed by the VERNON TOWN BOARD on OCTOBER 10 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 2023 of the ~~(County)(City)(Town)(Village)~~ of V was duly passed by the _____ on _____ 2023, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* on _____ 2023, 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 2023 of the ~~(County)(City)(Town)(Village)~~ of _____ was duly passed by the _____ on _____ 2023, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 2023. *(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 _____ 2023, 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 2023 of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 2023, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 2023. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 2023, 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.)

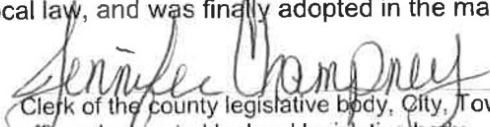
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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.



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

Date: 10/10/2023

(Seal)

STATE OF NEW YORK)
COUNTY OF ONEIDA)
TOWN OF VERNON)

LOCAL LAW NO. 4 OF THE YEAR 2023
Town of Vernon, County of Oneida

**A Local Law Increasing the Tax Exemption Eligibility
For Seniors and Persons with Disabilities with Limited
Income Pursuant to RPTL Sections 467 and 459-c**

BE IT ENACTED by the Town Board of the Town of Vernon as follows:

Section 1. Purpose and Intent.

The purpose of this Local Law is to increase the tax exemption eligibility for seniors and persons with disabilities, and define the income limits for same, pursuant to New York Real Property Tax Law Section 467 (Persons sixty-five years of age or over) and New York Real Property Tax Law Section 459-c (Persons with disabilities and limited resources). In order to reduce the real property tax burden imposed upon senior citizens and persons with disabilities with limited income, the Town of Vernon wishes to adopt the County of Oneida's maximum allowable income limits for certain property tax exemptions.

Section 2. Authority.

This Local Law is adopted in accordance with Sections 467 and 459-c of the New York Real Property Tax Law and Section 10 of the Municipal Home Rule Law of the State of New York.

Section 3. Grant of Exemption.

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 as of December 31st of the tax year for which such application for exemption is being made, who qualify under Real Property Tax Law Section 467, and others of whom qualify as persons with disabilities and limited income pursuant to Real Property Tax Law Section 459-c, shall be exempt from taxation by the Town of Vernon to the extent as set forth herein.

Section 4. Maximum Income and Sliding Scale.

Property eligible for the exemption authorized by Real Property Tax Law Sections 467 and 459-c shall be exempt from taxation up to a maximum of 50% of the assessed valuation where applicable annual income or annual income does not exceed \$29,500.00. For incomes in

excess of \$29,500.00, such property shall be exempt from taxation to the extent provided in the following schedule:

ANNUAL INCOME	PERCENT OF EXEMPTION
Up to and including \$29,500	50%
\$29,500 or more, but less than \$30,500	45%
\$30,500 or more, but less than \$31,500	40%
\$31,500 or more, but less than \$32,500	35%
\$32,500 or more, but less than \$33,400	30%
\$33,500 or more, but less than \$34,300	25%
\$34,300 or more, but less than \$35,200	20%
\$35,200 or more, but less than \$36,100	15%
\$36,100 or more, but less than \$37,000	10%
\$37,000 or more, but less than \$37,900	5%

Section 5. Supersession of Other Laws.

To the extent any Town of Vernon local law, resolution or ordinance is inconsistent with this Local Law, the same are superseded by this Local Law to the extent of such inconsistency.

Section 6. Severability.

Each separate provision of this Local Law shall be deemed independent of all other provisions therein, and if any provision shall be deemed or declared invalid, all other provisions hereof shall remain valid and enforceable.

Section 7. Effective Date.

This Local Law shall become effective immediately upon being filed in the office of the Secretary of State.