

Local Law # 1 of 2012

RE: LOCAL LAW INTRODUCTORY OF 2012 ENACTING A SLIDING SCALE REAL PROPERTY TAX EXEMPTION FOR PERSONS WITH DISABILITIES AND LIMITED INCOMES PURSUANT TO SECTION 459-c OF THE NEW YORK STATE REAL PROPERTY TAX LAW

Intent: To assist persons with disabilities and living on limited incomes with the affordability of their real property by enacting a sliding scale tax exemption pursuant to the authority vested in the town by Section 459-c of the Real Property Tax Law.

BE IT ENACTED by the Town Board of Town of Vienna of the County of Oneida, State of New York, as follows:

SECTION 1. Real Property owned by one or more persons with disabilities, or real property owned by a husband, wife or both, or by siblings, at least one of whom has a disability, or real property owned by one or more persons, some of whom qualify under this local law and under section 467 of the Real Property Tax Law, and whose income, as hereafter defined, is limited by reason of such disability and who reside in the Town of Vienna, shall be exempt from taxation by the Town of Vienna as hereinafter provided.

SECTION 2. For purpose of this Local Law,

- a. “sibling” shall mean a brother or sister, whether related through half blood, whole blood or adoption;
- b. A “person with a disability” shall mean one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, 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 is (i) certified to receive social security disability insurance(SSDI) or supplemental Security income(SSA) 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, or (iv) is certified to receive a United States Postal Service disability pension. An award letter from the Social Security Administration, the Railroad Retirement Board or the United States Postal Service, or a certificate from the State commission for the blind and visually handicapped shall be submitted to the local assessor as proof of disability.

SECTION 3. The Town Board hereby adopts and applies the following real property tax exemptions sliding scale for eligible persons with disabilities living on limited incomes, based on graduated income eligibility levels between \$18,500. and \$26,900, effective immediately:

ANNUAL INCOME

% ASSESSED VALUATION
EXEMPT FROM TAXATION

| | |
|---|-----|
| \$18,500 or less | 50% |
| More than \$18,500 but less than \$19,500 | 45% |
| \$19,500 or more but less than \$20,500 | 40% |
| \$20,500 or more but less than \$21,500 | 35% |
| \$21,500 or more but less than \$22,400 | 30% |
| \$22,400 or more but less than \$23,300 | 25% |
| \$23,300 or more but less than \$24,200 | 20% |
| \$24,200 or more but less than \$25,100 | 15% |
| \$25,100 or more but less than \$26,000 | 10% |
| \$26,000 or more but less than \$26,900 | 5% |

SECTION 4. The exemption provided for this local law shall be computed after all other partial exemptions allowed by law, except the school tax relief (STAR) exemption, have been subtracted from the total amount assessed, however no parcel may receive an exemption under this local law if such parcel has been given a tax exemption for the same municipal purpose under Section 467 of the Real Property Tax Law.

SECTION 5. No exemption shall be granted:

- a. unless the property is used exclusively for residential purposes, provided, however, that, in the event 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 local law;
- b. 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 of a residential health care facility, as defined in section 2801 of the Public Health Law, provided that any income accruing to that person shall be considered income for purposes of this local law 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.

SECTION 6. The income or combined income of the owners of such property for the income tax year immediately preceding the date of making application for the exemption 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 year, net rental income, salary or earnings and net income from self-employment, but shall not include return of capital, gifts, inheritances or monies earned through employment in the federal foster grandparent program and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. 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.

SECTION 7. Application for the exemption must be made annually by the owner, or all the owners of the property, on forms prescribed by the State Board of Equalization and Assessment, and shall be filed in the local assessor's office on or before the appropriate taxable status date; provided however, that proof of a permanent disability need be submitted only in the year the exemption provided pursuant to this local law is first sought or the disability is first determined to be permanent.

SECTION 8. At least sixty days prior to the appropriate taxable status date, the assessor shall mail to each person, who was granted the exemption pursuant to this local law on the latest completed assessment roll, an application form and a notice that such application must be filed on or before the applicable taxable status date and be approved in order for the exemption to continue to be granted. Failure to mail such application form or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

This local law shall take effect immediately in accordance with sections 20, 21 and 27 of New York State Municipal Home Rule Law.

Date: March 7, 2012

Motion made by: Councilman Lamb

Motion seconded by: Councilman Keeney

Voting Record:

| | |
|---------------------------|---------------|
| Supervisor Mark Helt | <u>Aye</u> |
| Councilman Walter Keeney | <u>Aye</u> |
| Councilman Jason C Lamb | <u>Aye</u> |
| Councilman A. Peter Rich | <u>Absent</u> |
| Councilman William Graham | <u>Aye</u> |

Motion Carried.

(SEAL)

Donna M Clark
Town Clerk