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Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underline to indicate new matter.

County
City
Town
Village

of MURRAY, ORLEANS COUNTY, NEW YORK

Local Law No. 2 of the year 2022.

A local law Increasing the Income Eligibility Level for a Partial Exemption From Real Property Taxes to Persons with Disabilities and Limited Incomes Under §459-c of the Real Property Tax Law

Be it enacted by the Town Board of the

County
City
Town
Village

of Murray, 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. PERSONS ELIGIBLE FOR EXEMPTION

Pursuant to the provisions of Section 459-c of the Real Property Tax Law, there is hereby established a partial exemption from real property taxes for real property owned by the following qualified individual(s) whose income is limited by reason of such disability, in accordance with the income schedule set forth in Section 4 below:

- (a) one or more persons with disabilities; or
- (b) by a husband, wife, or both, at least one of whom has a disability; or
- (c) by siblings, at least one of whom has a disability

SECTION 3. DEFINITIONS

Sibling – a brother or sister, whether related through half blood, whole blood or adoption.

Person with a Disability – a person who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits his/her 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: (a) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the Federal Social Security Act; or (b) is certified to receive Railroad Retirement Disability benefits under the Federal Railroad Retirement Act; or (c) has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind; or (d) is certified to receive a United States Postal Service Disability pension. An award letter from the Social Security Administration or the Railroad Retirement Board, or a certificate from the State Commission for the Blind and Visually Handicapped, or an award letter from the United States Postal Service shall be submitted as proof of disability.

SECTION 4. INCOME SCHEDULE

The income eligibility levels for determining qualification for the partial exemption from real property taxes for persons with disabilities and limited incomes are hereby established in accordance with the following schedule:

Annual Income	Partial Tax Exemption
\$19,000.00 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%
\$24,700.00 - \$25,599.99	15%
\$25,600.00 - \$26,499.99	10%
\$26,500.00 - \$27,399.99	5%

SECTION 5. OTHER EXEMPTIONS

Any exemption provided by this local law shall be computed after all other partial exemptions allowed by law, excluding the school tax relief (STAR) exemption authorized by Real Property Tax Law §425, have been subtracted from the total amount assessed; provided, however, that no parcel may receive an exemption for the same municipal tax purpose pursuant to both this local law and Real Property Tax Law §467 (Senior Citizen Tax Exemption).

SECTION 6. INELIGIBILITY FOR EXEMPTIONS

No exemption shall be granted:

(a) If the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of twenty-seven thousand, three hundred ninety-nine dollars and ninety-nine cents (\$27,399.99). Income tax year shall mean the twelve month period for which the owner or owners filed a federal personal income tax return, or if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife 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 at the property shall be considered and may not exceed such sum. Such income 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, not rental income, salary or earnings, and net income from self-employment, but shall not include a 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, if the town board, after a public hearing, adopts a local law or resolution providing therefor. 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;

(b) Unless 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 section;

(c) 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 §2801 of the Public Health Law, provided that any income accruing to that person shall be considered income for purposes of this section only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person in the facility.

SECTION 7. APPLICATION FOR EXEMPTION

Application for the exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed by the state board, and shall be filed in the town assessor’s office on or before the appropriate taxable status date; provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this section is first sought or the disability is first determined to be permanent.

SECTION 8. ASSESSOR’S RESPONSIBILITY

At least sixty days prior to the appropriate taxable status date, the assessor shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before 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.

SECTION 9. APPLICATION TO TRUSTS

Notwithstanding any other provision of law to the contrary, the provisions of this local law shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption were such person or persons the owner or owners of such real property.

SECTION 10. EFFECTIVE DATE

This local law shall take effect immediately upon filing with the Department of State.

(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 2022 of the (County)(City)(Town) (Village) of Murray was duly passed by the Murray Town Board on November 21, 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 (Elective Chief Executive Officer) 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 (Name of Legislative Body) , on _____, 20____, and was (approved)(not approved)(repassed after disapproval) by the (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.