

Local Law Filing

New York State Department of State
Division of Corporations, State Records and Uniform
Commercial Code
One Commerce Plaza, 99 Washington Avenue
Albany, NY 12231-0001
www.dos.ny.gov/corps

(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.

Town of Hillsdale

Local Law No. 2 of the year 2023

A Local Law amending the Code of the Town of Hillsdale, Part 2 (General Legislation), Chapter 210 (Taxation), Article II (Exemption for Disabled Persons with Limited Income) to provide real property tax exemptions for persons with disabilities and limited incomes pursuant to Section 459-C of the Real Property Tax Law.

Be it enacted by the Town Board of the Town of Hillsdale as follows:

Section 1. LEGISLATIVE INTENT AND PURPOSE

The purpose of this local law is to recognize and update the real property tax exemptions for persons with disabilities and limited incomes as authorized under New York Real Property Tax Law.

Section 2. AUTHORIZATION

This local law is enacted pursuant to the requirements set forth in the New York State Real Property Tax Law §459-C to establish income levels for disabled and low income citizens.

Section 3. ENACTMENT

The Code of the Town of Hillsdale, Part 2 (General Legislation), Chapter 210 (Taxation), Article II (Exemption for Disabled Persons with Limited Income) is amended to read as follows:

§ 210-4 Statutory exemption.

This Article is adopted pursuant to the authority of Real Property Tax Law § 459-C. All definitions, terms, and conditions of such statute shall apply to this Article.

§ 210-5 Entitlement to exemptions.

Real property owned by a person with disabilities whose income is limited by such disabilities, and used as the legal residence of such person, shall be entitled to a partial exemption from taxation on a sliding scale up to maximum of fifty percent (50%) of assessed valuation.

§ 210-6 Exemption levels.

The Town of Hillsdale hereby adopts the following sliding scale schedule for income levels and the percentage of assessed valuation which shall be exempt from real property taxation:

<u>Annual Income</u>	<u>% of Exemption</u>
\$34,000.00 and under	50
\$34,000.01-34,999.99	45
\$35,000.00-35,999.99	40
\$36,000.00-36,999.99	35
\$37,000.00-37,899.99	30
\$37,900.00-38,799.99	25
\$38,800.00-39,699.99	20
\$39,700.00-40,599.99	15
\$40,600.00-41,499.99	10
\$41,500.00-42,399.99	5

§ 210-7 When effective.

This Article shall take effect on January 1, 2024 and shall apply to taxable status dates occurring on or after such date.

Section 4. REPEALER.

Any prior local law currently in existence which is inconsistent with the terms of this local law is hereby repealed.

Section 5. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm, corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm, corporation, or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 4. EFFECTIVE DATE.

This local law shall take effect on January 1, 2024 and shall apply to taxable status dates occurring on or after such date.

(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. 2 of 2023 of the Town of Hillsdale was duly passed by the Town Board on September 12, 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 _____ on _____, 20____, and was (approved)(not approved) (repassed after _____(Name of Legislative Body) _____ and was deemed duly adopted on _____, 20____, (Elective Chief Executive Officer*) 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*) _____ on _____, 20____. 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 (approved)(not approved) (repassed after disapproval) by the _____(Elective Chief Executive Officer*) _____ on _____, 20____.

Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____, _____, 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 chairman 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 _____, _____, 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.

Clerk of the County legislative body, City, Town or Village Clerk
or officer designated by local legislative body
Date: 9/12/23
(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF COLUMBIA

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Signature
Mathew D. Cabral

Town Attorney

Title

County

City

Town of
Village

Hillsdale

Date:

9/12/23