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(Please Use this Form for Filing your 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.

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED
DEC 03 1999

Alyson F. Siskind
Secretary of State

~~County~~
~~City~~ of COVERT
~~Town~~
~~Village~~

Local Law No. 1 of the year 19 99

A local law PARTIAL EXEMPTION FROM REAL PROPERTY TAXES FOR PEOPLE WITH
DISABILITIES AND LIMITED INCOME

Be it enacted by the TOWN BOARD of the
(Name of Legislative Body)

~~County~~
~~City~~ of COVERT as follows:
~~Town~~
~~Village~~

SECTION 1. This Local Law is adopted pursuant to authority of Real Property Tax Law, Section 459-c. All definitions, terms and conditions of such statute shall apply to this local law.

SECTION 2. 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 to the extent of 50% of assessed valuation.

SECTION 3. To be eligible for the exemption authorized by such Section 459-C and implemented by this local law the maximum income of such person shall not exceed \$12,000 to qualify for the 50% exemption. Additionally, any such person having a higher income shall be eligible for exemption in accordance with the following schedule:

<u>ANNUAL INCOME</u>	<u>PERCENTAGE EXEMPT FROM TAXATION</u>
More than \$12,000 but less than \$13,000	45%
\$13,000 or more but less than \$14,000	40%
\$14,000 or more but less than \$15,000	35%
\$15,000 or more but less than \$15,900	30%
\$15,900 or more but less than \$16,800	25%
\$16,800 or more but less than \$17,700	20%
\$17,700 or more but less than \$18,600	15%
\$18,600 or more but less than \$19,500	10%
\$19,500 or more but less than \$20,400	5%

(If additional space is needed, please attach sheets of the same size as this and number each)

SECTION 4. Such income shall be offset by medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance.

SECTION 5. This exemption shall be extended to a legal residence owned as a cooperative apartment as provided in such Section 459-C.

SECTION 6. This local law is specifically intended to be in effect for the March 1, 2000, taxable status date for applications received for preparation of the 2000 assessment rolls.

SECTION 7. This local law shall take effect immediately upon its filing in the Office of the Secretary of State.

(Complete the certification in the paragraph which applies to the filing of this local law and strike out the matter therein 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 1999...
County
of the City of.....COVERT..... was duly passed by theTOWN BOARD.....
Town (Name of Legislative Body)
Village
on NOVEMBER 8..... 1999. in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval or no disapproval by Elective Chief Executive Officer * or repassage after disapproval.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19.....
County
of the City of..... was duly passed by the
Town (Name of Legislative Body)
Village
on 19..... and was approved by the
not disapproved repassed after disapproval Elective Chief Executive Officer *
and was deemed duly adopted on 19....., 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 19.....
County
of the City of..... was duly passed by the
Town (Name of Legislative Body)
Village
on 19..... and was approved by the
not disapproved repassed after disapproval Elective Chief Executive Officer *
on 19..... Such local law was submitted to the people by reason of a
mandatory referendum, and received the affirmative vote of a majority of the qualified electors voting
permissive general
thereon at the special election held on 19....., in accordance with the appli-
annual
cable provisions of law.

4. (Subject to permissive referendum, and final adoption because no valid petition filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19.....
County
of the City of..... was duly passed by the on
Town (Name of Legislative Body)
Village
..... 19..... and was approved by the on
not disapproved repassed after disapproval Elective Chief Executive Officer *
..... 19..... Such local law being subject to a permissive referendum and no
valid petition requesting such referendum having been filed, said local law was deemed duly adopted on
..... 19....., 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 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 19..... of the City of..... having been submitted to referendum pursuant to the provisions of § 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 19 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 19..... of the County of, State of New York, having been submitted to the Electors at the General Election of November, 19, 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 of 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.

Judith M. Boyer
Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: NOVEMBER 10, 1999

(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 SENECA

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]
Signature
TOWN ATTORNEY
Title

Date: November 10, 1999

County
City of COVERT
Town
Village