

# 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 COVERT

Local Law No. 2 of the year 20<sup>21</sup>

A local law GRANTING PARTIAL PROPERTY TAX EXEMPTION TO CERTAIN SENIORS AND  
(Insert Title)  
PERSONS WITH DISABILITIES; SETTING INCOME LIMITS FOR THE SAME; AND  
REPEALING LOCAL LAW NO. 1 OF 1999 AND RESOLUTION OF JANUARY 8, 2007  
AND LOCAL LAW NO. 1 OF 2021.

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

County  City  Town  Village  
(Select one.)

of COVERT as follows:

**(If additional space is needed, attach pages the same size as this sheet, and number each.)**

Local Law 2-2021

SECTION 1. The intent of this local law is to provide a real property tax exemption to certain senior citizens in accordance with Section 467 of Real Property Tax Law, and certain disabled persons, in accordance with Section 459-c of Real Property Tax Law, and to increase the income limits to allow the exemptions to be distributed in a more fair and equitable manner.

SECTION 1.a: Effective January 1, 2021, the Town of Covert shall grant a real property tax exemption to certain individuals sixty-five (65) years of age and over, in accordance with Section 467(1)(b) of the Real Property Tax Law.

SECTION 1.b: Effective January 1, 2021, the Town of Covert shall grant a real property tax exemption to certain persons with disabilities and limited incomes, in accordance with Section 459-c of the Real Property Tax Law.

SECTION 2: Effective January 1, 2021, the maximum income eligibility level for the 467 and 459-c exemptions shall be as follows:

ANNUAL INCOME	<u>PERCENTAGE EXEMPT</u> <u>FROM TAXATION</u>
UP TO 23,500	50%
EQ/More\$23,500.01 but less than \$24,500	45%
\$24,500 or more but less than \$25,500	40%
\$25,500 or more but less than \$26,500	35%
\$26,500 or more but less than \$27,400	30%
\$27,400 or more but less than \$28,300	25%
\$28,300 or more but less than \$29,200	20%
\$29,200 or more but less than \$30,100	15%
\$30,100 or more but less than \$31,000	10%
\$31,000 or more but less than \$31,900	5%

SECTION 3. All other provisions of Section 467 and 459-c of Real Property Tax Law of the State of New York shall be in effect for the purpose of Town real property taxation in the Town of Covert.

SECTION 4. This exemption shall be extended to a legal residence owned as a cooperative apartment as provided in such Section 459-C.

SECTION 5. This local law is specifically intended to be in effect for the March 1, 2021, taxable status date for applications received for preparation of the 2021 assessment rolls.

SECTION 6. This local law shall take effect immediately upon its filing in the Office of the Secretary of State.

SECTION 7. In the event of a conflict or inconsistency between this Local Law and any previous Local Law or Resolution, the terms of this local law shall govern.

Effective Date. This Local Law shall take effect immediately.

**(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 2021 of the ~~(County)(City)(Town)(Village)~~ of COVERT was duly passed by the Town Board on May 10 2021, 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 \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) \_\_\_\_\_  
*(Name of Legislative Body)*  
(repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted  
*(Elective Chief Executive Officer\*)*  
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 \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) \_\_\_\_\_  
*(Name of Legislative Body)*  
(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_.  
*(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.

**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 \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) \_\_\_\_\_  
*(Name of Legislative Body)*  
(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.

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\* 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.)**

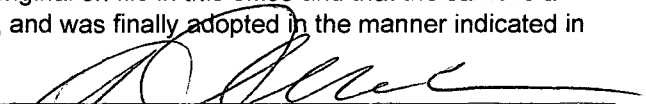
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority 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: May 11, 2021

(Seal)