

# DRAFT

## PUBLIC HEARING -TOWN OF SHELBY

Due to technical difficulties this meeting was not livestreamed.

Proposed Local Law 3-2023 -Providing for a partial exemption from Real Property taxes to persons with disabilities and limited incomes pursuant to Real Property Tax Law 459-C and define income limits for the same.

December 12, 2023

6:00PM

Present: Scott Wengewicz, Supervisor  
Steve Seitz, Councilman  
John Pratt, Councilman  
Ed Zelazny, Councilman  
Jeff Schiffer, Councilman  
Darlene Rich, Town Clerk  
Pam Henry, Deputy Clerk  
Kathleen Bennett, Attorney  
Dale Root- Highway Supt.  
Claude Grimes, Constable  
Miranda Bennett, Bookkeeper

Others	Michael Rich	Sharlene Pratt
	Leona Weese	John Parada
	Pam Henry	Paul Henry
	Linda Limina	Alana Koneski
	Jim Heminway	Pat Eick
	Kodi Michaud	Kevi Oberther
	James Zelazny	Bridget Farewell
	Joy Waters	Lawrence Waters
	Alan Bushover	Marguerite Sherman
	Gabrielle Barone	Jeff Farewell
	James Zelazny	Donna Mazur
	Stephen Mazur II	Paul Curtain
	Julie Cecchini	Brian Murray
	Bill Eick-Co. Leg.	Julie Wolter

Bill Wolter  
Tom Winans

Becky Winans  
Mariah Powner

Public Hearing was called to order at 6:17 PM

Pledge to the Flag

Purpose of the Public Hearing- To hear comments for and against the proposed Local Law #3 “A local law providing for a partial exemption from Real Property taxes to persons with disabilities and limited incomes pursuant to Real Property Tax Law 459-C and define income limits for the same.

Julie Cecchini, Assessor Clerk explained that this local law. She said it is another exemption as how they collect exemptions. Nothing has changed from last year. The are exemptions we always have had. She said persons eligible for the exemption would be if one or more persons had a disability or a married person or married couple, at least one whom has a disability, and by siblings at least one whom has a disability. The income eligibility levels for determining qualification for the partial exemption from real property taxes for persons with disabilities and limited incomes are in accordance with the schedule.

Public Comment:

Lorraine Davis- Asked if this is something that has to be signed up for every year. Julie explained you do not but you will get a renewal each year on March 1<sup>st</sup>.

Larry Waters-Asked how can we apply for an exemption. Julie said there are apps on the NYS Real Property website or her office.

After no other comments, Councilman Pratt made a motion, seconded by Councilman Schiffer to close the public hearing at 6:24 PM

Respectfully submitted,  
Darlene A. Rich, MMC, RMC  
Town Clerk

**COUNTY OF ORLEANS**  
**LOCAL LAW No.: \_\_ OF 2023**  
**A LOCAL LAW TO PROVIDING FOR A PARTIAL EXEMPTION FROM REAL**  
**PROPERTY TAXES TO PERSONS WITH DISABILITIES AND LIMITED INCOMES**  
**PURSUANT TO REAL PROPERTY TAX LAW § 459-C AND DEFINE INCOME**  
**LIMITS FOR THE SAME**

**BE IT ENACTED** by the Shelby Town Board, in the County of Orleans as follows:

**SECTION I: 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 married person or a married couple, 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 stating that such person is legally blind; or (d) is certified to receive a United States Postal Service disability pension. Or (e) is certified to receive a United States department of veterans affairs disability pension pursuant to 38 U.S.C. §1521. An award letter from the Social Security Administration or the Railroad Retirement Board, or a certificate from the State Commission for the Blind, or an award letter from the United States Postal Service or an

award letter from the United States department of veterans affairs 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: INCOME QUALIFICATIONS**

(a) The “applicable income tax year” as used herein shall mean the second most recent calendar year.

(b) The term "income" as used herein shall mean the "adjusted gross income" for federal income tax purposes as reported on the applicant's federal or state income tax return for the applicable income tax year, subject to any subsequent amendments or revisions to Real Property Tax Law § 459-c (5)(iv); provided that if no such return was filed for the applicable income tax year, the applicant's income shall be determined based on the amounts that would have so been reported if such a return had been filed; and provided further, that when determining income for purposes of this section, the following conditions shall be applicable:

- 1) any social security benefits not included in such federal adjusted gross income shall be considered income;
- (2) distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income shall be considered income and shall not be excluded;
- (3) any tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income shall be considered income;
- (4) any losses that were applied to reduce the applicant's federal adjusted gross

income shall be subject to the following limitations:

(a) the net amount of loss reported on federal Schedule C, D, E, or F shall not exceed three thousand dollars (\$3,000) per schedule,

(b) the net amount of any other separate category of loss shall not exceed three thousand dollars (\$3,000), and

(c) the aggregate amount of all losses shall not exceed fifteen thousand dollars (\$15,000);

(d) 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 section;

(e) 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

## **SECTION 6. 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 7: 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 applicable income tax year exceeds the sum provided in Section 4 of this local law.

(b) Where title is vested in a married person, the combined income of such person and such person's spouse may not exceed such sum, except where one spouse or ex-spouse 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 on the property shall be considered and may not exceed such sum.

## **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 provision 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: REPEAL, AMENDMENT AND SUPERSESSION OF OTHER LAWS**

This Local Law supersedes all resolutions and Local Laws adopted by the Shelby Town board of the County of Orleans to implement a partial real property tax exemption for Persons with Disabilities and Limited incomes under §459-c of Real Property Tax Law.

## **SECTION 11: EFFECTIVE DATE**

This local law shall take effect immediately upon filing with the Department of State and shall apply to assessment rolls prepared on the basis of taxable status duties occurring on and after March 1, 2024.