

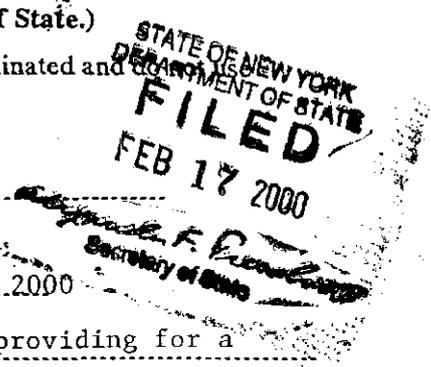
Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE
41 STATE STREET, ALBANY, NY 12231

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(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 use italics or underlining to indicate new matter.



~~County~~
City of Caroline
~~Town~~
~~Village~~

Local Law No. 1 of the year ~~19~~ 2000

A local law of the Town of Caroline, State of New York, providing for a
(Insert Title)
Partial Tax Exemption for Real Property Owned by Persons With
Disabilities Whose Incomes are Limited by Reason of Such
Disabilities

Be it enacted by the Town Board of the
(Name of Legislative Body)

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

1. This law is enacted pursuant to Section 459-c of the Real Property Tax Law of the State of New York.
2. Pursuant to the provisions of Section 459-c of the Real Property Tax Law, real property located in the Town of Caroline, owned by one or more persons each of whom is disabled and whose income is limited by reason of such disability or real property owned by husband and wife, or siblings one of whom is disabled and whose income is limited by reason of such disability shall be partially exempt from taxation by said Town for the applicable taxes specified in Section 459-c based upon the income of the owner or combined income of the owners. Such partial exemption shall be to the extent set forth in the schedule following.

INCOME RANGE	PERCENTAGE OF EXEMPTION
Up to \$19,500	50 percent
\$19,501-\$20,499.99	45 percent
\$20,500-\$21,499.99	40 percent
\$21,500-\$22,499.99	35 percent
\$22,500-\$23,399.99	30 percent
\$23,400-\$24,299.99	25 percent
\$24,300-\$25,199.99	20 percent
\$25,200-\$26,099.99	15 percent

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

\$26,100-\$26,999.99	10 percent
\$27,000-\$27,899.99	5 percent
\$27,900 and over	0 percent

3. The partial exemption provided by this law shall, however, be limited to such property and persons as meet the conditions, qualifications, exclusions, and limitations set forth in Section 459-c of the Real Property Tax Law. This local law shall be administered in accordance with said sections of the Real Property Tax Law, as now adopted, and as they may be amended from time to time, and the provisions of said section as provided in Section 459-c, shall be applicable to the effectuation of the exemption provided for in this local law.

4. Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed by the State Board to be furnished by the Tompkins County Assessment Department and shall include the information and be executed in the manner required or prescribed in such forms, and shall be filed in the said Assessment Department office on or before the appropriate taxable status date.

5. Any conviction of having made any willful false statement of the application for such exemption shall be punishable by a fine or not more than \$100 and shall disqualify the applicant or applicants from further exemption under this local law for a period of five (5) years.

6. This local law shall be applicable to the Town tax for the year 2001 and thereafter and the provisions of said local law shall govern the granting of an exemption under Section 459-c, notwithstanding any contrary provisions of that section.

7. 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. 1 of ~~19~~ 2000 of the ~~(County)(City)(Town)(Village)~~ of Caroline was duly passed by the Town Board on February 10, 2000 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 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not approved)(repassed after disapproval) by the _____ and was deemed duly adopted on _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*~~

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 19____. 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 _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

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 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 19____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*~~

* 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 19____ 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 _____ 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 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.

Kim Chase

Clerk of the County legislative body, City, Town or Village Clerk
or officer designated by local legislative body *Kim M. Chase*, Town Clerk

(Seal)

Date: 2/15/2000

(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 TOMPKINS

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.

Mahlon R. Perkins

Signature Mahlon R. Perkins

Town Attorney
Title

~~County~~
~~City~~ of Caroline
~~Town~~
~~Village~~

Date: February 11, 2000