

**Board of Supervisors**  
Lyons, New York 14489

**RESOLUTION 16-23: ADOPTION OF LOCAL LAW TO PROVIDE A PARTIAL EXEMPTION FROM COUNTY REAL PROPERTY TAXES TO QUALIFIED RESIDENT-APPLICANTS WHO ARE DISABLED IN CONFORMITY WITH SECTION 459-C OF THE NYS REAL PROPERTY TAX LAW AND AMENDING ANNUAL INCOME LIMITS**

Mrs. Leonard presented the following:

RESOLVED, a proposed local law to provide partial exemption from county real property taxes to qualified resident applications who are disabled in conformity with Section 459-C of the NYS Real Property Tax Law was presented to the Board of Supervisors on January 3, 2023; and

WHEREAS, a public hearing on the proposed local law was held by the Board of Supervisors on January 17, 2023, in accordance with the notice of hearing duly posted and published in the manner prescribed by law, now, therefore be it

RESOLVED, that said local law is hereby adopted to read as follows:

**COUNTY OF WAYNE STATE OF NEW YORK  
LOCAL LAW NO. 2 FOR THE YEAR 2023**

A local law amending Local Law No. 6-2022 to provide a partial exemption from county real property taxes to qualified resident-applicants who are disabled in conformity with Section 459-c of the NYS Real Property Tax Law and amending annual income limits

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF WAYNE, as follows:

**Section 1: Legislative Intent**

The purpose of this local law is to provide partial relief from county real property taxes to qualified resident-applicants who are disabled. It is intended to accomplish this purpose in conformity with NYS Real Property Law Section 459-c, as amended.

**Section 2: Legislative Authority**

This local law is enacted pursuant to Section 459-c of the Real Property Tax Law.

**Section 3: Partial Real Property Tax Exemption.**

a. Real property owned by one or more persons with disabilities, or real property owned by husband and wife, or both, or by siblings, at least one of whom has a disability or real property owned by one or more persons, some of whom qualify under this local law and Section 467 of the Real Property Tax Law and whose income, as hereafter defined, is limited by reason of such disability, shall be partially exempt from taxation to the extent provided in the following schedule:

Annual Income	Percentage Assessed Valuation Exempt From Taxation
\$16,100 or less	50 per centum
More than \$16,100, but less than \$17,099.99	45 per centum
\$17,100 or more, but less than \$18,099.99	40 per centum
\$18,100 or more, but less than \$19,099.99	35 per centum
\$19,100 or more, but less than \$19,999.99	30 per centum
\$20,000 or more, but less than \$20,899.99	25 per centum
\$20,900 or more, but less than \$21,799.99	20 per centum

\$21,800 or more, but less than \$22,699.99	15 per centum
\$22,700 or more, but less than \$23,599.99	10 per centum
\$23,600 or more, but less than \$24,499.99	5 per centum
\$24,500 or more	not eligible

b. Any exemption provided herein shall be computed after all other partial exemptions allowed by law excluding the school tax relief (Star) exemption authorized by Section 425 of the Real Property Tax Law 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 this local law and Section 467 of the Real Property Tax Law.

#### Section 4: Sibling Definition

For purpose of this local law "sibling" shall mean a brother or a sister, whether related through half-blood, whole-blood or adoption.

#### Section 5: Limitation of Exemption.

No exemption shall be granted:

a. If the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of \$24,499.99 as may be provided by local law. Income tax year shall mean the twelve month period for which the owner or owners filed a federal personal income tax return, or if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not, exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances or monies earned through employment in the federal foster grandparent program and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income:

b. 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:

c. 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 Section 2801(3) of the Public Health Law, provided that any income accruing to that person shall be considered income for purposes of this section only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.

#### Section 6: Application.

Application for such exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed by the state board and shall be filed in such assessor's office on or before the appropriate taxable status date. Provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this local law as first sought or the disability is first determined to be permanent.

#### Section 7: Continuation; Review.

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 the 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 any of the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

Section 8: Effective Date.

This local law shall take effect upon filing with the Secretary of State.

Mr. Johnson moved the adoption of the resolution. Seconded by Mr. Mettler. Upon roll call, adopted.



**This is to Certify** that I, the undersigned, Clerk of the Board of Supervisors of the County of Wayne, have compared the foregoing copy of the resolution with the original resolution now on file in this office and which was duly adopted by the Board of Supervisors of said County at a session held on the 17<sup>th</sup> day of January, 2023 and that the same is a true copy of said original and of the whole thereof.

**In Witness Whereof**, I have hereunto subscribed my name and affixed the official seal of the Board of Supervisors of the County of Wayne, this 17<sup>th</sup> day of January 2023.



Kelley P. Loveless, Clerk of the Board  
Wayne County Board of Supervisors