

(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~~

of ..... Niagara .....

Local Law No. .... 2 ..... of the year 20<sup>03</sup> .....

A local law Amending Local Law No. 1 for the Year 1995 Applicable to the  
*(Insert Title)*  
Real Property Tax Exemption for Persons Sixty-Five Years of  
age or Over

Be it enacted by the ..... Legislature ..... of the  
*(Name of Legislative Body)*

County

~~CITY~~  
~~TOWN~~  
~~VILLAGE~~

of ..... Niagara ..... as follows:

**A LOCAL LAW AMENDING LOCAL LAW NO. 1 FOR THE YEAR 1995  
APPLICABLE TO THE REAL PROPERTY TAX EXEMPTION  
FOR PERSONS SIXTY-FIVE YEARS OF AGE OR OVER**

1. Local Law No. 1 for the year 1995, and the same hereby is, amended so as to increase the income levels for the real property tax exemption for persons sixty-five years of age or older from a base of \$12,025.00 - \$19,524.99 to \$15,025.00 - \$22,524.99:

Section 1. Real property owned by one or more persons, each of whom is sixty-five years of age or over, or real property owned by husband and wife, or by siblings, one of whom is sixty-five years of age or over, shall be exempt from taxation for County purposes to the extent as provided in the following schedule:

	<u>ANNUAL INCOME</u>	<u>EXEMPTION PERCENT</u>
Less than:	\$15,025	50%
From:	\$15,025 to \$16,024.99	45%
	\$16,025 to \$17,024.99	40%
	\$17,025 to \$18,024.99	35%
	\$18,025 to \$18,924.99	30%
	\$18,925 to \$19,824.99	25%
	\$19,825 to \$20,724.99	20%
	\$20,725 to \$21,624.99	15%
	\$21,625 to \$22,524.99	10%

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

2. This Local Law shall become effective January 1, 2004 and this schedule shall be employed by all Niagara County assessing units in the preparation of any assessment roll prepared subsequent to such date.

(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. \_\_\_\_\_<sup>2</sup>\_\_\_\_\_ of 20<sup>03</sup> of the (County)(City)(Town)(Village) of \_\_\_\_\_<sup>Niagara</sup>\_\_\_\_\_ was duly passed by the \_\_\_\_\_<sup>Niagara County Legislature</sup>\_\_\_\_\_ on April 15 20<sup>03</sup>, 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)(repassed after \_\_\_\_\_  
*(Name of Legislative Body)*  
disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.  
*(Elective Chief Executive Officer\*)*

**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)(repassed after \_\_\_\_\_  
*(Name of Legislative Body)*  
disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. 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.  
*(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 20\_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_, and was (approved)(not approved)(repassed after \_\_\_\_\_  
*(Name of Legislative Body)*  
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.  
*(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 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.

*Jean M Smith*

Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date: 4/21/03

(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 NIAGARA

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.

*Yusef R. Mustafa*

Signature

First Assistant County Attorney

Title

County  
~~City~~ of Niagara  
~~Town~~  
~~Village~~

Date: April 17, 2003