



# TOWN OF PENFIELD

3100 Atlantic Avenue, Penfield, NY 14526-9798  
Phone 585-340-8629 Fax 585-340-8752

February 9, 2024

Ms. Linda Lasch  
Principal File Clerk  
NYS Dept. of State  
Division of Corporations  
One Commerce Plaza  
99 Washington Avenue  
Albany, New York 12231

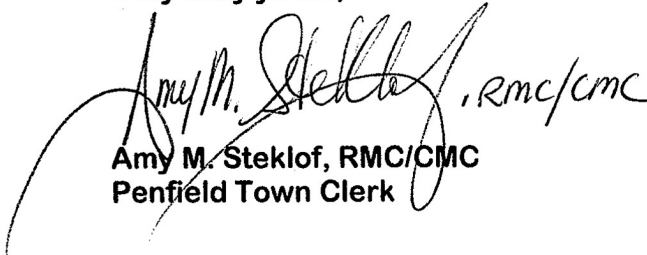
Dear Ms. Lasch:

Enclosed please find the original filing papers for Local Law No. 2 of 2024 for the Town of Penfield entitled "To Amend Town Code Chapter 207 (Taxation and Assessment) to modify Real Property Tax Exemptions for Persons with Disabilities and Limited Income. This local law was adopted by the Town Board on Wednesday February 7, 2024.

Please send confirmation that you have received this mailing and, if possible, an estimated date of filing.

If there is any further information you require, please don't hesitate to contact me at [steklof@penfield.org](mailto:steklof@penfield.org) or call me directly at (585) 340-8629.

Very truly yours,

  
Amy M. Steklof, RMC/CMC  
Penfield Town Clerk

Enc.

# 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 Penfield

Local Law No. No. 2 of the year 2024

A local law to Amend Town Code Chapter 207 (Taxation and Assessment) to Modify Real Property  
(Insert Title)  
Tax Exemptions for Persons with Disabilities and Limited Income.

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

County  City  Town  Village  
(Select one.)

of Penfield

as follows:

\* See Attached

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

(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 2024 of the (County)(City)(Town)(Village) of Penfield was duly passed by the Town Board on February 7, 2024, in accordance with the applicable (Name of Legislative Body) provisions of law.

**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.

\* 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.)**

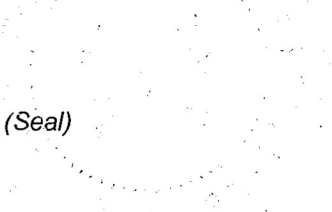
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the 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.

*Amy M. Skelley, RMC/KMC*  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 2/9/24



(Seal)

PENFIELD TOWN BOARD RESOLUTION NO. 24T- 052

DATE: February 7, 2024

BY: Councilperson Lee

Law & Finance Committee

NAME Adopt a Local Law to Amend Town Code Chapter 207 (Taxation and Assessment) to Modify Real Property Tax Exemption for Persons with Disabilities and Limited Income

WHEREAS, the Town determined that the tax exemptions for seniors provided in Chapter 207 of the Penfield Town Code needed to be updated to conform with recent changes in New York State law; and

WHEREAS, this was determined to be a Type II action under State Quality Environmental Review Act (SEQRA), pursuant to 617.5 (c)(26); and

WHEREAS, the Town conducted a public hearing on the matter on January 3, 2024 in conformance with NYS Municipal Home Rule Law.

NOW, THEREFORE, BE IT

RESOLVED, AND HEREBY ENACTED BY THE TOWN BOARD OF THE TOWN OF PENFIELD AS FOLLOWS:

Local Law No. 2 of 2024, set forth in attached Schedule A; and

BE IT FURTHER RESOLVED, after its adoption by the Town Board of the Town of Penfield, this local law shall take effect immediately upon its filing with the Office of the Secretary of State of the State of New York.

Moved: Lee

Seconded: Ockenden

Vote:	Berry	<u>Aye</u>
	Lee	<u>Aye</u>
	Leenhouts	<u>Aye</u>
	Ockenden	<u>Aye</u>
	Teglash	<u>Aye</u>

FILED  
 PENFIELD, N.Y.  
 2024 JAN 29 PM 3:31  
 AMY M. STEINLOF  
 TOWN CLERK

**Schedule A**

**Town of Penfield  
Draft Local Law No. 2 of 2024**

**A LOCAL LAW  
TO AMEND PENFIELD TOWN CODE ARTICLE V  
CHAPTER 207  
(TAX EXEMPTION FOR PERSONS WITH DISABILITIES  
AND LIMITED INCOME)**

**Be it enacted by the Town Board of the Town of Penfield as follows:**

**Section 1. Purpose – Conformance with Real Property Tax Law § 459-c.** The Town Board of the Town of Penfield is amending Article V of Chapter 207 of the Town Code (Tax Exemption for Persons with Disabilities and Limited Income) to conform with recent legislation amending the Real Property Tax Law.

Section 2. Amendments. The following revisions, additions and deletions to Article V of Chapter 207 of the Penfield Town Code are hereby enacted. New text is underlined and deleted text is marked with a strike-through:

**§207-10 Purpose and intent; statutory authority.**

It is the purpose and intent of this article to implement legislation which amended the Real Property Tax Law by adding a new § 459-c that was then amended in 2023. The new section allows a real property tax exemption for persons with disabilities and limited incomes, provided that they meet certain criteria as set forth in Real Property Tax Law § 459-c, Subdivision 2, Paragraph B.

**§207-12 Qualification for exemption:**

Real property must meet the following criteria in order to be eligible for this exemption:

A. Be owned by a person or persons with disabilities or owned by a married person or a married couple ~~husband, wife, or both~~, or by siblings, at least one of whom has a disability and whose income is limited by reason of such disability. A disabled person is a person with a physical or mental impairment, not due to the current use of alcohol or illegal drug use, which substantially limits such person's 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 is 1) certified to receive Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI) benefits under the Federal Social Security Act or 2) is certified to receive Railroad Retirement Disability Benefits under the Federal Railroad Retirement Act, or 3) has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind, 4) or is certified to receive a

United States Postal Service disability pension, or 5) 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 and Visually Handicapped, 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.

B. The combined qualifying income of all the owners of the real property cannot exceed \$28,999 in order to receive a fifty-percent exemption and ~~cannot exceed~~ must be less than \$37,400 to receive a pro-rated exemption in accordance with the same graduated income scale applicable to Real Property Tax Law § 467, in accordance with the following schedule:

Annual Income	Percentage of Assessed Valuation Exempt from Taxation
\$0 to \$28,999	50%
\$29,000 to \$29,999	45%
\$30,000 to \$30,999	40%
\$31,000 to \$31,999	35%
\$32,000 to \$32,899	30%
\$33,900 to \$33,799	25%
\$33,800 to \$34,699	20%
\$34,700 to \$35,599	15%
\$35,600 to \$36,499	10%
\$36,500 to \$37,399	5%
\$37,400 and over	0%

(1) The eligible income levels will remain as shown in the "Annual Income" schedule unless amended by local law. ~~then increase \$1,000 annually through 2009, such that in 2009 there will be a fifty percent exemption for incomes up to \$28,999 and a graduated reduction in exemption for incomes more than \$28,999 but less than \$37,400~~

(2) This article, as amended, shall take effect immediately upon filing with the Secretary of State and shall be effective for assessment rolls of the Town of Penfield prepared on or after March 1, 2024.

C. Only those persons meeting the requirements of Real Property Tax Law § 459-c shall be entitled to the exemption hereby provided.

D. Income shall include the "adjusted gross income" for the 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, plus any social security benefits not included in such federal adjusted gross income; 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; the following conditions shall be applicable: any tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income shall be considered income; any losses that were applied to reduce the applicant's

federal adjusted gross income shall be subject to the following limitations: the net amount of loss reported on federal Schedule C, D E or F shall not exceed \$3,000 per schedule, the net amount of any other separate category of loss shall not exceed \$3,000, and the aggregate amount of all losses shall not exceed \$15,000.

**Amend §207-14 Effective Date.**

This article shall take effect immediately upon filing with the Secretary of State and shall be used in the preparation of assessment rolls on or after March 1, 2024.