



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

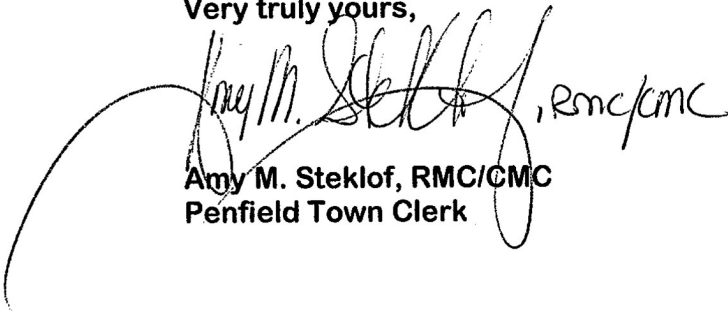
Dear Ms. Lasch:

Enclosed please find the original filing papers for Local Law No. 3 of 2024 for the Town of Penfield entitled "To Amend Town Code Chapter 207 (Taxation and Assessment) to modify Real Property Tax Exemption for Senior Citizens. 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 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. 3 of the year 2024

A local law Adopt a Local Law to Amend Town Code Chapter 207 (Taxation and Assessment) to

(Insert Title)

Modify Real Property Tax Exemption for Senior Citizens

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. 3 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 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 disapproval) by the _____ and was deemed duly adopted on _____ 20____, 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 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ on _____ 20____.
(Name of Legislative Body)
(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) (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.
(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 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.

(Seal)

Amy M. DeStefano
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body
Date: 2/9/24

PENFIELD TOWN BOARD RESOLUTION NO. 24T- 053

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 Senior Citizens

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. 3 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: Leenhouts

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. STEKLOFF
 TOWN CLERK

Schedule A

**Town of Penfield
Draft Local Law No. 3 of 2024**

**A LOCAL LAW
TO AMEND PENFIELD TOWN CODE ARTICLE I
CHAPTER 207
(TAX EXEMPTION FOR SENIOR CITIZENS)**

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

Section 1. Purpose – Conformance with Real Property Tax Law § 467. The Town Board of the Town of Penfield is amending Article I of Chapter 207 of the Town Code (Senior Citizens Exemption) 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:

§207-2 Legislative Intent It is the purpose of this article to grant partial exemption from taxation of real property owned by persons 65 years of age or over in certain cases in accordance with Chapter 187 of the Laws of 1977 of the State of New York and Real Property Tax Law § 467 as amended in 2023.

§207-3 Eligibility

- A. Notwithstanding any other provision of law, any person otherwise qualifying for the senior citizen tax exemption pursuant to Real Property Tax Law § 467 shall not be denied the exemption if he or she becomes 65 years of age after the appropriate taxable status date and before December 31 of the same year.
- B. The qualifying income of the owner, or the combined qualifying income of the owners, of the property for the income tax year immediately preceding the date of making application for exemption must ~~not exceed the sum of~~ must be less than \$37,400 ~~or such other sum not less than \$26,000.~~ "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 a married person or a married couple ~~the husband or wife~~, their combined income may not exceed such sum, except where a spouse ~~the husband or wife~~, or ex-spouse ~~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. [Amended 12-16-2015 by L.L. No. 3-2015]

C. Such 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. 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 or inheritances. 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.

D. Exemption qualifications.

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 “Exemption qualifications” chart 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 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.

E. Only those persons meeting the requirements of Real Property Tax Law § 467 shall be entitled to the exemption hereby provided.

§207-4 Administration

A. The Assessor shall, ~~within five days~~ after the adoption of this article, make available ~~prepare~~ forms for an exemption pursuant to § 207-3, after NYS Dept. of Tax & Finance prepares the relevant forms and or establishes the appropriate standards for such forms.