

STATE OF NEW YORK  
**DEPARTMENT OF STATE**  
ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001  
[HTTPS://DOS.NY.GOV](https://dos.ny.gov)

KATHY HOCHUL  
GOVERNOR

ROBERT J. RODRIGUEZ  
SECRETARY OF STATE

December 8, 2023

Town of Sand Lake  
PO Box 273  
Sand Lake, NY 12153

**RE: Town of Sand Lake, Local Law 3 2023, filed on 12/06/2023**

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, [www.dos.ny.gov](http://www.dos.ny.gov).

Sincerely,  
State Records and Law Bureau  
(518) 473-2492



Department  
of State

# TOWN OF SAND LAKE

PO Box 273  
Sand Lake, NY 12153

Barbara Hansen  
Town Clerk

518-674-2026  
Ext # 115

November 30, 2023

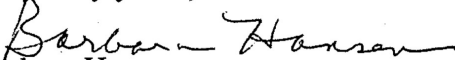
NYS Department of State  
Division of Corporations, State Records and Uniform Commercial Code  
One Commerce Plaza, 99 Washington Avenue  
Albany, New York 12231

Dear Sir or Madam:

Enclosed please find the Local Law #3 of 2023 – “Establishing Income Levels for Real Property Exemptions for Senior citizens with Limited Income”.

Please contact me at (518) 674-2026, Ext. 115 if you should have any questions, regarding the filing of this local law.

Very truly yours,

  
Barbara Hansen  
Town Clerk

Enc.

**SAND LAKE TOWN BOARD WORKSHOP**  
**November 29, 2023**

**RESOLUTION #2023-11-166**

**Moved by: Deputy Supervisor Clemens**

**Seconded by: Councilman Nippes**

**A Resolution to Adopt Local Law No. 3 of 2023 Establishing Income Levels for Real Property Exemptions for Senior Citizens with Limited Income**

**WHEREAS**, the Sand Lake Town Board met on November 8<sup>th</sup>, 2023 to introduce proposed Local Law #3 of 2023 and to schedule a Public Hearing for November 29<sup>th</sup>, 2023; and

**WHEREAS**, the Public Hearing was held at the Sand Lake Town Hall at 6:45 pm on November 29<sup>th</sup>, 2023; and

**WHEREAS**, the only comment from the public was in favor of the proposed law, now therefore, be it

**RESOLVED**, that the Town Board of the Town of Sand Lake, hereby approves Local Law #3 of 2023 entitled "Establishing Income Levels for Real Property Exemptions for Senior Citizens with Limited Income"; and be it further

**RESOLVED**, that the Town Clerk is hereby authorized and directed to file a certified copy of such adopted Local Law with the Office of the New York State Secretary of State.

**AYES 4 – NAYS 0 1 ABSENT MOTION CARRIED**

**STATE OF NEW YORK )**

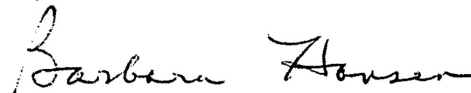
**TOWN OF SAND LAKE )**

I, **BARBARA HANSEN**, Town Clerk of the Town of Sand Lake, Rensselaer County, New York,

**DO HEREBY CERTIFY**, that I have compared the foregoing with the original Resolution adopted by the Town Board of the Town of Sand Lake at a meeting of said Board held on November 29, 2023 and that the foregoing is a true and correct transcript of said original Resolution and of the whole thereof, and that said original Resolution is on file in my office.

**I DO FURTHER CERTIFY**, that each of the members of said Town Board had due notice of said meeting and that Supervisor Gallerie, Deputy Supervisor Clemens, Councilman Nippes, and Councilman Krokos were present at said meeting.

**IN WITNESS WHEREOF**, I have hereto set my hand and the seal of the Town of Sand Lake on November 30, 2023



**Barbara Hansen, Town Clerk**

## Local Law Filing

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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 do not use italics or underlining to indicate new matter.

Town of Sand Lake  
Local Law No. 3 of the year 2023

A local law establishing income levels for real property tax exemptions for senior citizens.

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

of Sand Lake as follows:

### SECTION 1. PURPOSE AND INTENT

This local law shall be known as "A Local Law Establishing Income Levels for Real Property Tax Exemptions for Senior Citizens." The purpose of this local law is to recognize and update the real property tax exemptions for senior citizens authorized under New York Real Property Tax Law and contained in the Town Code of the Town of Sand Lake.

### SECTION 2. AUTHORIZATION

This local law is enacted pursuant to the requirements set forth in the New York State Real Property Tax Law §467 to establish income levels for real property tax exemptions for senior citizens.



**SECTION 3. ENACTMENT**

The Town of Sand Lake hereby adopts the following sliding scale schedule relative to the income levels and the percentage of assessed valuation exempt from taxation:

**SEE ATTACHED SCHEDULE**

Eligibility shall be determined in accordance with New York Real Property Tax Law §467.

**SECTION 4. REPEALER**

Any prior local law currently in existence that is inconsistent with the terms of this local law is hereby repealed.

**SECTION 5. EFFECTIVE DATE**

This Local Law shall take effect immediately upon filing in the Office of the New York State Secretary of State.

(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 2023 of the Town of Sand Lake was duly passed by the Town Board on November 29, 2023 in (Name of Legislative Body) accordance with the applicable 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)(repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_, 20\_\_\_\_, (Elective Chief Executive Officer\*) 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)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_, 20\_\_\_\_. Such local law was (Elective Chief Executive Officer\*) 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 (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_, 20\_\_\_\_. Such local law was subject (Elective Chief Executive Officer\*) 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 chairman 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 \_\_\_\_\_, \_\_\_\_\_, 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 1, above.

Barbara Hansen  
Town Clerk

Date: November 29, 2023

(Seal)

(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 RENSSELAER

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.

[Signature]  
Signature

Title: Counsel \_\_\_\_\_

County  
City of Sand Lake  
Town

Date: NOVEMBER 29, 2023

**Aged Exemption for Senior Citizens with Low Income**

<b>Current Sliding Scale</b>		<b>New Proposed Sliding Scale for 2024</b>	
\$36,501-\$37,400	5%	\$39,101-\$40,000	5%
\$35,601-\$36,500	10%	\$38,201-\$39,100	10%
\$34,701-\$35,600	15%	\$37,301-\$38,200	15%
\$33,801-\$34,700	20%	\$36,401-\$37,300	20%
\$32,901-\$33,800	25%	\$35,501-\$36,400	25%
\$32,001-\$32,900	30%	\$34,601-\$35,500	30%
\$31,001-\$32,000	35%	\$33,601-\$34,600	35%
\$30,001-\$31,000	40%	\$32,601-\$33,600	40%
\$29,001-\$30,000	45%	\$31,601-\$32,600	45%
\$29,000 and below	50%	\$31,600 and below	50%

New Income Calculation for RPTL 467 Exemption

Federal Adjusted Gross Income or FAGI (Federal Form 1040 line 11)

PLUS

Tax Exempt Interest and Dividends (1040 Line 2A add to FAGI)

MINUS

Taxable IRA Distributions

PLUS

Social Security benefits not included in Federal AGI (140 Line 6a minus 6B add to FAGI)

PLUS

Loss Limitations – (Line 7 and Line 8 TBD) Losses only can be 15,000 (3,000 cap for each category)

EQUALS

Seniors Income for Exemptions

Any losses that were applied to reduce the applicant's FAGI shall be subject to the following limitations:

- (A) The net amount of the loss reported on federal Schedule C, D, E or F shall not exceed three thousand dollars per schedule.
- (B) The net amount of any other separate category of loss shall not exceed three thousand dollars, and
- (C) The aggregated amount of all losses shall not exceed fifteen thousand dollars.

Medical and prescription drug expenses not covered by insurance will not be deduct from FAGI