

# Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE  
41 STATE STREET, ALBANY, NY 12231

6-1-2005

(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.

BO 0557- EST  
L. 217068

Ch. III  
Art. V  
11101-5  
+1

Town of Boston

Local Law No. 1 of the year 2005

A local law To establish a Real Property Taxation Exemption based upon disability  
(Insert Title)

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

Town of Boston as follows:

See Attached

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

# LOCAL LAW NO. 1

OF

## THE YEAR 2005

A LOCAL LAW, TO AMEND TOWN CODE CHAPTER 111, *TAXATION* THROUGH THE ENACTMENT OF A LOCAL LAW ESTABLISHING A REAL PROPERTY TAXATION EXEMPTION BASED UPON DISABILITY

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF BOSTON AS FOLLOWS:

Section 1. LEGISLATIVE INTENT

This Local Law is intended to grant a reduction in the amount of property taxes paid by qualifying persons with disabilities as defined in Real Property Tax Law Section 459-c .

SECTION 2. CHAPTER 111 – TAXATION

That Taxation, codified at Chapter 111 of the Boston Town Code, be and it is hereby amended to create a new Section 4 to read in its entirety as follows:

ARTICLE IV  
Partial Exemption of Disabled Persons

<sup>9</sup>  
§111-~~4~~. Exemption Stated.

The Town Board of the Town of Boston, hereby grants to taxpayers within the Town of Boston with a disability as defined in Real Property Tax Law of the State of New York, Section 459-c a partial exemption from real property taxation to the extent of 50% of the excess valuation of said property to said taxpayers within the Town of Boston in compliance with the requirements specified in §111-4.1 as to the extent of and the eligibility for said tax exemption.

§ 111-4.1 Income Schedule

<u>Income up to:</u>	<u>% Assessed Valuation Exempt from Taxation</u>
Up to \$15,000	50%
\$15,000 - \$15,999	45%
\$16,000 - \$16,999	40%
\$17,000 - \$17,999	35%
\$18,000 - \$18,899	30%
\$18,900 - \$19,799	25%
\$19,800 - \$20,699	20%
\$20,700 - \$21,599	15%
\$21,600 - \$22,499	10%
\$22,500 - \$23,400	5%

SECTION 3. MISCELLANEOUS

- A. This Local Law shall be deemed to supersede and repeal any other Local Laws to the extent therein inconsistent herewith.
- B. If any part of this Local Law shall be judicially declared invalid, void, unconstitutional or unenforceable, all unaffected provisions hereof shall survive such declaration and this Local Law shall remain in full force and effect as if the invalidated portion had not been enacted
- C. Nothing herein shall be deemed to be a waiver or restriction upon any rights and powers available to the Town of Boston to further regulate the subject matter of this Local Law.

SECTION 4. EFFECTIVE DATE

This Local Law shall become effective upon filing with the Secretary of State of the State of New York, as required by the Municipal Home Rule Law.

(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. One of 2005 of the Town Board (Town)(City)(Village) of Boston was duly passed by the Town Board on June 1 2005, 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\_\_\_\_. 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.  
*(Name of Legislative Body)*  
*(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 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-----1-----, above.

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

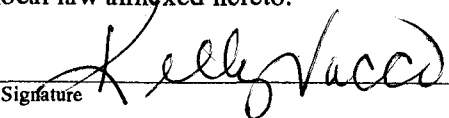
(Seal)

Date: June 3, 2005

(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 Erie

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  
Town Attorney  
\_\_\_\_\_  
Title

Town of Boston

Date: June 3, 2005