

STATE OF NEW YORK  
**DEPARTMENT OF STATE**

ONE COMMERCE PLAZA  
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ALBANY, NY 12231-0001  
[HTTPS://DOS.NY.GOV](https://dos.ny.gov)

KATHY HOCHUL  
GOVERNOR

ROBERT J. RODRIGUEZ  
SECRETARY OF STATE

December 7, 2022

Village of Depew  
Municipal Building  
85 Manitou Street  
Depew, NY 14043

**RE: Village of Depew, Local Law 3 2022, filed on 12/2/2022**

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**

**ADOPT LOCAL LAW #3 OF 2022 – SENIOR TAX EXEMPTION**

Trustee Adolf, offered the following resolution and moved for its adoption:

**WHEREAS**, the Board of Trustees of the Village of Depew, New York held a public hearing discuss the enacting of Local Law # 3 – senior tax exemption for the Village of Depew, Town of Lancaster and Village of Depew, Town of Cheektowaga.

**WHEREAS**, all persons were given an opportunity to speak for or against this local law;

**NOW THEREFORE, BE IT RESOLVED**, this local law is hereby adopted.  
If adopted, the proposed local law shall read as follows:

VILLAGE OF DEPEW LOCAL LAW SENIOR CITIZENS

§ 209-25 **Limitations on exemption.**

No exemption shall be granted: A.

If the income of the owner or the combined income of the owners of the property exceeds the sum of \$37,399 for the income tax year immediately preceding the date of making application for exemption.

(1)

Percentage of exemption to be calculated as provided in the following schedule:

<b>Annual Income</b>	<b>Percentage of Assessed Valuation Exempt from Taxation</b>
Up to \$29,000	50%
Over \$29,000 but less than \$30,000	45%
Over \$30,000 but less than \$31,000	40%
Over \$31,000 but less than \$32,000	35%
Over \$32,000 but less than \$32,900	30%
Over \$32,900 but less than \$33,800	25%
Over \$33,800 but less than \$34,700	20%
Over \$34,700 but less than \$35,600	15%
Over \$35,600 but less than \$36,500	10%
Over \$36,500 but less than \$37,399	5%

(2)

"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 was filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, interest dividends, total gain from 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 the net rental income and net self-employment income, no depreciation deduction shall be allowed for the exhaustion, wear and tear, of real or personal property held for the production of income. For the purposes of this article, income shall not include veterans' disability compensation, as defined in Title 38 of the United States Code.

The following resolution was seconded by Deputy Mayor Hamernik, and duly put to a roll call vote which resulted in the following

Trustee Adolf -Y  
Trustee Ziemba -Y  
Trustee Kucewicz -Y  
Deputy Mayor Hamernik -Y  
Mayor Peterson -Y

VILLAGE OF DEPEW BOARD MEETING November 29, 2022  Agenda Item # 2  <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied
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EXHIBIT A

EAF and Negative Declaration

EXHIBIT B

Local Law