



VILLAGE OF DOBBS FERRY
112 Main Street
Dobbs Ferry, New York 10522
TEL: (914) 231-8500 • FAX: (914) 693-3470

February 28, 2024

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

**Re: Village of Dobbs Ferry
Local Law Filing 1-2024**

Dear Sir/Madam:

Local Law 1-2024 was adopted by the Board of Trustees of the Village of Dobbs Ferry on February 27, 2024. A copy of the local law filing is attached.

Sincerely,

Elizabeth A. Dreaper, RMC
Village 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 Dobbs Ferry, New York

Local Law No. 1 of the year 2024

A local law amending the Village of Dobbs Ferry Code definition of "income" in Chapter 273, Article II
(Insert Title)

"Tax Exemptions" to reflect recent changes in the enabling legislation as enacted by the

New York State Legislature in the 2023-2024 State budget.

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

County City Town Village
(Select one.)

of Dobbs Ferry, New York as follows:

LOCAL LAW 1-2024

(SEE ATTACHED)

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

LOCAL LAW 1-2024

AMENDING THE DEFINITION OF INCOME FOR THE PURPOSE OF SIMPLIFYING THE ADMINISTRATION OF REAL PROPERTY TAX EXEMPTIONS FOR ELIGIBLE SENIOR CITIZENS

A LOCAL LAW to amend the definition of "income" in Chapter 273, Article II "Tax Exemptions" to reflect recent changes in the enabling legislation as enacted by the New York State Legislature in the 2023-2024 State budget.

BE IT ENACTED by the Board of Trustees of the Village of Dobbs Ferry, as follows:

Section 1. Legislative Intent and Purpose: The Village Board of Trustees of the Village of Dobbs Ferry finds it in the public interest to revise the Dobbs Ferry Code definition of "income" for senior citizens tax exemptions to align with recent revisions to the NYS Real Property Tax Law enacted with the 2023-2024 Enacted Budget which now uses the Federal Adjusted Gross Income (FAGI) as a basis for calculation. Since the amount of an applicant's FAGI and the various adjustments can generally be found on their Form 1040 (and Schedule 1 if applicable), this change will greatly simplify the administration of the exemption in most cases.

Section 2. Section 273-30 of the Dobbs Ferry Code is hereby amended by deleting the definition of "Income" and replacing it with the following:

INCOME

The "adjusted gross income" for federal income tax purposes as reported on the applicant's federal or state income tax return for the applicable income tax year, including distributions received from an individual retirement account or Individual retirement annuity, subject to any subsequent amendments or revisions to the tax return, plus any social security benefits not included in such federal adjusted gross income and any tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income and provided that any losses that were applied to reduce the applicant's federal adjusted gross income shall be subject to the following limitations: (i) the net amount of loss reported on federal Schedule C, D, E, or F shall not exceed three thousand dollars per schedule; (ii) the net amount of any other separate category of loss shall not exceed three thousand dollars; and (iii) the aggregate amount of all losses shall not exceed fifteen thousand dollars. 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 been reported if such a return had been filed.

Section 3. Except as otherwise provided herein, all other provisions of the Dobbs Ferry Code shall remain unchanged.

Section 4. This Local Law shall take effect immediately upon filing with the Secretary of State in accordance with Section 27 of the NYS 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. 1 of 2024 of the ~~(County)(City)(Town)~~(Village) of DOBBS FERRY was duly passed by the VILLAGE BOARD OF TRUSTEES on FEBRUARY 27, 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.

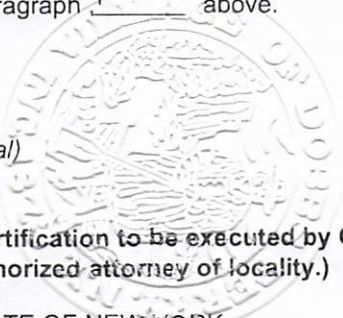
6. (County local law concerning adoption of Charter.)

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 1 _____ above.

(Seal)



[Handwritten Signature]

Clerk of the county legislative body, City, ~~Town~~ or Village Clerk or officer designated by local legislative body

Date: 2/27/2024

(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 WESTCHESTER

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.

[Handwritten Signature]

Signature
LoriLee Dickson, Attorney for the Village

Title

County _____
City of DOBBS FERRY, NEW YORK
Town _____
Village _____

Date: FEBRUARY 27, 2024