

# 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 Fulton

Local Law No. 9 of the year 20<sup>23</sup>

A local law To Amend Chapter 556. Taxation Article II. Senior Citizen Exemption  
(Insert Title)

Be it enacted by the Common Council of the  
(Name of Legislative Body)

County  City  Town  Village  
(Select one.)

of Fulton 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. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, 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. 9 of 20<sup>23</sup> of the ~~(County)(City)(Town)(Village)~~ of Fulton Common Council was duly passed by the \_\_\_\_\_ on December 5 20<sup>23</sup>, and was (approved)(~~not approved~~) ~~(repassed after disapproval)~~ by the Mayor \_\_\_\_\_ and was deemed duly adopted on December 5 20<sup>23</sup>, 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.)**

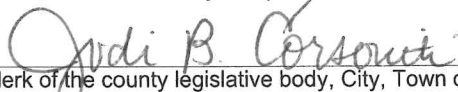
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority 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, 2 above.

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

Date: 12/6/2023

(Seal)

# Chapter 556. Taxation

## Article II. Senior Citizen Exemption

[Adopted 9-22-1966 (Ch. 154, Art. II, of the 1991 Code)]

### § 556-15 Grant of exemption; schedule of eligibility.

**A.** The City of Fulton hereby exempts from taxation for a maximum up to 50% of the assessed valuation of the real property belonging to senior citizens in the City of Fulton who qualify for said exemption pursuant to § 467 of the Real Property Tax Law of the State of New York. Real property owned by one or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband or wife or by siblings, one of whom is sixty-five (65) years of age or over, shall be exempt from taxation for city purposes provided the owner(s) meet the qualifications set forth in the schedule below. For the purposes of this local law, sibling shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

**B.** Pursuant to § 467, Subdivision 1(b), of the Real Property Tax Law, entitled "Persons 65 years of age or over," which states "Any local law, ordinance or resolution adopted pursuant to paragraph (a) of this subdivision may be amended, or a local law, ordinance or resolution may be adopted, to provide an exemption so as to increase the maximum income eligibility level of such municipal corporation as provided in subdivision three of this section, to the extent provided in the following schedule," the schedule of income eligibility shall be as follows:

[Added 4-16-1974; amended 2-8-1987; 9-19-1989; 2-6-1990; 1-3-1995; 9-3-1996]

<b>Annual Income</b>	<b>Percentage of Assessed Valuation Exempt from Taxation</b>
\$29,000 or less	50%
More than \$29,000 but less than \$30,000	45%
More than \$29,999 but less than \$31,000	40%
More than \$30,999 but less than \$32,000	35%
More than \$31,999 but less than \$32,900	30%
More than \$32,899 but less than \$33,800	25%
More than \$33,799 but less than \$34,700	20%
More than \$34,699 but less than \$35,600	15%
More than \$35,599 but less than \$36,500	10%
More than \$36,499 but less than \$37,400	5%
More than \$37,399	0%

### **C. Income Qualifications.**

1. The "applicable income tax year" as used herein shall mean the second most recent calendar year.
2. The term "income" as defined herein shall mean "federal adjusted gross income" for federal income tax purposes as reported on an applicant's federal or state income tax return for the applicable income tax year, as defined in and as is subject to any subsequent amendments to Real Property Tax Law § 467(3)(iv), *et seq.*; provided, however, if no such tax 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 has been filed; and provided further, that when determining income for purposes of this section, the following conditions shall be applicable:

- (a) Any Social Security benefits not included in such federal adjusted gross income (FAGI) shall be considered income;
  - (b) Distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income (FAGI) shall be considered income and shall not be excluded;
  - (c) Any tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income (FAGI) shall be considered income;
  - (d) Any losses that were applied to reduce the applicant's federal adjusted gross income (FAGI) shall be subject to the following limitations:
    1. The net amount of loss reported on federal schedules C, D, E, or F shall not exceed three thousand dollars (\$3,000) per given schedule,
    2. The net amount of any other separate category of loss shall not exceed three thousand dollars (\$3,000), and
    3. The aggregate amount of all losses shall not exceed fifteen thousand dollars (\$15,000).
3. Where title is vested in a married person, the combined income of such person and such person's spouse may not exceed such sum, except where one spouse or ex-spouse is absent from the property as provided in subparagraph (3)(b) of Section D of this local law, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum.
  4. No Exemption shall be granted hereunder if the income of the owner or the combined income of the owners of the property for the applicable income tax year exceeds the sum provided in Section B of this local law.

#### **D. Additional Qualifications.**

No exemption shall be granted hereunder unless:

1. The owner shall have held an exemption under this section for his previous residence or unless the title of the property shall have been vested in the owner or one of the owners of the property for at least twelve consecutive months prior to the date of making application for exemption, provided, however, that in the event of the death of either a husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purpose of computing such period of twelve consecutive months. In the event of a transfer by either husband or wife to the other spouse of all or part of the title to the property, the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purpose of computing such period of twelve consecutive months. Where property of the owner or owners has been acquired to replace the property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this section, where a residence is sold and replaced with another within one year and both residences are within the state, the period of ownership of both properties shall be deemed consecutive for purposes of the exemption from taxation by a municipality within the state granting such exemption. Where the owner or owners transfer title to property which as of the date of transfer was exempt from taxation under the provisions of this section, the reacquisition of title by such owner or owners within nine months of the date of transfer shall be deemed to satisfy the requirement of this paragraph that the title of the property shall have been vested in the owner or one of the owners for such period of

twelve consecutive months. Where, upon or subsequent to the death of an owner or owners, title to property which as of the date of such death was exempt from taxation under such provisions, becomes vested, by virtue of devise or descent from the deceased owner or owners, or by transfer by any other means within nine months after such death, solely in a person or persons who, at the time of such death, maintained such property as a primary residence, the requirement of this paragraph that the title of the property shall have been vested in the owner or one of the owners for such period of twelve consecutive months shall be deemed satisfied;

2. The property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section;
3. The real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property: except where,
  - (a) An owner is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in section 2801 of the Public Health Law, provided that any income accruing to that person shall only be income only to the extent that it exceeds the amount paid by such owner, spouse, or co-owner for care in the facility, and provided further, that during such confinement such property is not occupied by other than the spouse or co-owner of such owner; or,
  - (b) The real property is owned by a husband and/or wife, or an ex-husband and/or an ex-wife, and either is absent from the residence due to divorce, legal separation or abandonment and all other provisions of this section are met provided that where an exemption was previously granted when both resided on the property, then the person remaining on the real property shall be sixty-two (62) years of age or over.
4. The real property otherwise meets the qualifications contained in Real Property Tax Law § 467, as the same may be amended from time to time.

## **E. Administration**

Application for such exemption must be made by the owner, or all of the owners of the property upon such forms as may be prescribed from time to time by the NYS Office of Real Property Services. Such applications must be filed with the assessor of the City of Fulton on or before the taxable status date. Nothing herein shall impair a partial exemption presently enjoyed by an eligible property owner.

## **§ 556-16 Birthday between taxable status date and December 31.**

[Added 2-6-1990]

Pursuant to Chapter 287 of the Laws of 1989, which amends Subdivision 5 of the Real Property Tax Law, effective January 1, 1990, senior citizen exemptions will be granted to otherwise eligible senior citizens who become 65 after the taxable status date but before December 31 of each calendar year; provided, however, that the applicant files his or her application for the exemption on or before the taxable status date of each year.