

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 Medina

Local Law No. 1 of the year 2024

A local law Senior Citizens Tax Exemption
(Insert Title)

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

County City Town Village
(Select one.)

of Medina as follows:

See attached.

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

LOCAL LAW 1-2024
ARTICLE II SENIOR CITIZENS TAX EXEMPTION

§ 214-15 Exemption granted.

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 65 years of age or over, shall be exempt of pursuant to the following Schedule (§ 214-16) of the assessed valuation thereof and annual income, except that no exemption shall be allowed or granted:

A.

If the income of the owner or the combined income of the owners of the property exceeds the sum of \$24,700 for the income tax year immediately preceding the date of making application for exemption. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, rental income, salary or earnings and income from self-employment but shall not include gifts or inheritances.

B.

Unless the title of the property shall have been vested in the owner or all of the owners of the property for at least 12 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, the time of ownership of the property of 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 12 consecutive months; and provided, further, that where property of the owner or owners has been acquired to replace 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 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.

C.

Unless the property is used exclusively for residential purposes.

D.

Unless 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.

§ 214-16 Application for exemption.

Application for such exemption must be made by the owner or all of the owners of the property on forms furnished by the Village of Medina and shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in the Village Treasurer's office on or before the taxable status date of the Village of Medina.

§ 214-17 False statements; penalties for offenses.

It shall be unlawful to willfully make a false statement in such application for such exemption, and any person, upon conviction of having made any willful false statement in such application for such exemption, shall be punishable by a fine or penalty of not more than \$100, and such person shall be disqualified from further exemption under the provisions of this article for a period of five years.

§ 214-16 Exemption Schedule.

Annual Income	Exemption %
\$19,000 or less	50%
\$19,000.00-\$19,999.99	45%
\$20,000.00-\$20,999.99	40%
\$21,000.00-\$21,999.99	35%
\$22,000.00-\$22,899.99	30%
\$22,900.00-\$23,799.99	25%
\$23,800.00-\$24,699.99	20%

(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 Medina was duly passed by the Board of Trustees on February 26, 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.

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

Date: _____

(Seal)