

**LOCAL LAW FILING**

New York State Department of State  
Division of Corporations, State Records and Uniform Commercial Code  
One Commerce Plaza, 99 Washington Avenue  
Albany, NY 12231-0001

**(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 of Phelps**  
Village

Local Law No. 3 of the year **2024**

**A Local Law to Amend Chapter 127 (Taxation) of the Code of the Town of Phelps to Add an Exemption for Persons with Disabilities**  
(Insert Title)

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

County  
City  
**Town of Phelps** as follows:  
Village

Section 1. Pursuant to New York State Real Property Tax Law §459-c, Chapter 127 (Taxation) of the Code of the Town of Phelps is hereby amended with the insertion and enactment of a new Article VI, to read as follows:

**Article VI Persons with Disabilities Exemption**

§ 127-26 **Statutory authority.**

The New York State Legislature, in the Real Property Tax Law (RPTL) §459-c, has authorized municipalities to permit, by the adoption of a local law, persons with disabilities and limited incomes to be eligible for a real property tax exemption.

§ 127-27 **Exemption granted.**

- A. In accordance with RPL §459-c, real property owned by a person with a disability, as defined in RPL §459-c, whose income is limited by such disability and used as the legal principal residence of such person shall be entitled to a partial exemption from taxation to the extent shown below as determined by the owner's or owners' corresponding annual income, as defined in RPL §459-c:

| <u>Annual Income</u> |    |             | <u>Reduction</u> |
|----------------------|----|-------------|------------------|
| \$0                  | to | \$18,000.00 | 50%              |
| \$18,000.01          | to | \$18,999.99 | 45%              |
| \$19,000.00          | to | \$19,999.99 | 40%              |
| \$20,000.00          | to | \$20,999.99 | 35%              |
| \$21,000.00          | to | \$21,899.99 | 30%              |
| \$21,900.00          | to | \$22,799.99 | 25%              |
| \$22,800.00          | to | \$23,699.99 | 20%              |
| \$23,700.00          | to | \$24,599.99 | 15%              |
| \$24,600.00          | to | \$25,499.99 | 10%              |
| \$25,500.00          | to | \$26,399.99 | 5%               |
| \$26,400.00          |    | or more     | 0%               |

B. All other provisions of RPL §459-c shall be in effect for the purpose of Town real property taxation in the Town of Phelps.

Section 2. If any clause, sentence, paragraph, section or part of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been ordered.

Section 3. This local law shall take effect immediately upon filing with the Secretary of State.

(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. 3 of 2024 of the **Town of Phelps** was duly passed by the Phelps Town Board on April 10, 2024, in accordance with the applicable provisions of law.

~~**2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer<sup>1</sup>.)**~~

~~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.~~

~~**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.~~

~~**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.~~

<sup>1</sup> 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 2005 of the City of \_\_\_\_\_ 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 Town

(Seal)

Date: April 10, 2024

**RESOLUTION AUTHORIZING ADOPTION BY THE TOWN BOARD OF THE TOWN OF PHELPS OF A LOCAL LAW TO AMEND CHAPTER 127 (TAXATION) OF THE CODE OF THE TOWN OF PHELPS**

**WHEREAS**, a resolution was duly adopted by the Town Board of the Town of Phelps for a public hearing to be held by said Town Board on April 9, 2024, at 7:00 p.m. at the Phelps Town Meeting Hall, 1331 NYS Route 88, Phelps, New York, to hear all interested parties on a proposed local law entitled, "A Local Law to Amend Chapter 127 (Taxation) of the Code of the Town of Phelps to Add an Exemption for Persons with Disabilities and Limited Incomes"; and

**WHEREAS**, notice of said public hearing was duly advertised in the official newspaper of the Town of Phelps, on March 26, 2024 and all other notices required by law to be given were properly served, posted or given; and

**WHEREAS**, said public hearing was duly held on April 9, 2024, at 7:00 p.m. at the Phelps Town Meeting Hall, 1331 NYS Route 88, Phelps, New York, and all parties in attendance were permitted an opportunity to speak on behalf of or in opposition to said Proposed Local Law, or any part thereof; and

**WHEREAS**, the Town Board of the Town of Phelps, after due deliberation, finds it in the best interest of the Town of Phelps to adopt said Local Law.

**NOW, THEREFORE, BE IT RESOLVED**, that the Town Board of the Town of Phelps hereby adopts said Local Law No. 3 of 2024, entitled, "A Local Law to Amend Chapter 127 (Taxation) of the Code of the Town of Phelps to Add an Exemption for Persons with Disabilities and Limited Incomes", a copy of which is attached hereto and made a part hereof, and be it further

**RESOLVED**, that the Town Clerk be and she hereby is directed to enter said Local Law in the minutes of this meeting and in the Local Law Book of the Town of Phelps and to give due notice of the adoption of said local law to the Secretary of State of New York.

I, Amy Sitterley, Town Clerk of the Town of Phelps do hereby certify that the aforementioned resolution was adopted by the Town Board of the Town of Phelps on April 9, 2024, by the following vote:

|                 | <u>Aye</u> | <u>Nay</u> |
|-----------------|------------|------------|
| Bill Wellman    | <u>X</u>   | —          |
| Kent Ridley     | <u>X</u>   | —          |
| John Duchesneau | <u>X</u>   | —          |
| Ron Allen       | <u>X</u>   | —          |
| Brent Ford      | <u>X</u>   | —          |

Dated: April 10, 2024

  
Amy Sitterley, Town Clerk

SEAL