

# TOWN OF ROTTERDAM

Diane M. Marco  
Town Clerk



---

John F. Kirvin Government Center • 1100 Sunrise Boulevard • Rotterdam, NY 12306  
Telephone: 518-355-7575 Ext. 352 • Fax: 518-355-7837 • Website: [www.rotterdamny.org](http://www.rotterdamny.org)  
Email \* [dmarco@rotterdamny.org](mailto:dmarco@rotterdamny.org)

March 6, 2024

New York State Department of State  
Bureau of State Records and Law  
One Commerce Plaza  
99 Washington Avenue  
Albany, NY 12231-0001

RE: Filing of Town of Rotterdam Local Law 2-2024

To Whom It May Concern:

Enclosed are forms required to file Local Law 2-2024, adopted by the Town Board of the Town of Rotterdam meeting held on February 28, 2024.

If you are in need of anything else please feel free to call my office.

Sincerely,

A handwritten signature in black ink that reads "Diane M. Marco".

Diane M. Marco  
Town Clerk

Enclosure

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, February 28, 2024, at 7:00 p.m., the following resolution was duly adopted:

**RESOLUTION NO. 119.24**

**TO ENACT INTRODUCTORY LOCAL LAW NO. 2 OF 2024; TO AMEND §255-2 OF ARTICLE I, SENIOR CITIZENS EXEMPTIONS OF THE CODE OF THE TOWN OF ROTTERDAM ENTITLED, “EXCEPTIONS; IMPLEMENTATION OF STATUTORY PROVISIONS” BY INCREASING THE EXEMPTION LEVELS FOR SENIOR CITIZENS (RP-467)**

**THEREFORE, UPON MOTION OF** Councilmember **DODSON**, seconded by Councilmember **SCHLAG**,

**BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:**

**SECTION 1.** The Town Board hereby enacts Introductory Local Law No. 2 of 2024.

**SECTION 2.** The Town Clerk is directed, following consultation with the Attorney to the Town, to file said Local Law in final form with the New York State Department of State.

**SECTION 3.** This resolution shall become effective February 28, 2024.

**DATED:** February 28, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	X		
Mastroianni	X		
Gallucci (Absent)			
Schlag	X		
Collins	X		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on February 28, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk’s office.

**I DO FURTHER CERTIFY** that each of the members of the Town Board had due notice of the said Town Board meeting.

**IN WITNESS WHEREOF**, I have hereunto set my hand and the seal of the Town of Rotterdam this March 1, 2024.

*Diane M. Marco*  
Diane M. Marco, Town Clerk



# 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 Rotterdam \_\_\_\_\_

Local Law No. 2 of the year 2024

A local law to amend Article 1 Senior Citizens Exemption; Section 255-2 Exceptions  
*(Insert Title)*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

County  City  Town  Village  
*(Select one.)*

of Rotterdam \_\_\_\_\_ 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. 2 of 2024 of the (County)(City)(Town)(Village) of Rotterdam was duly passed by the Town Board on February 28 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) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted *(Elective Chief Executive Officer\*)* 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) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. *(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) *(Name of Legislative Body)* (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.

\* 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.)**

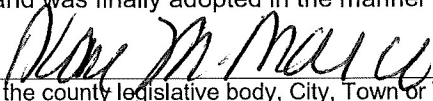
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority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

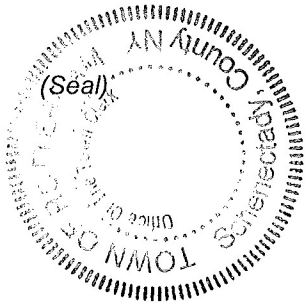
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the 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 \_\_\_\_\_ above.

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

Date: 3/6/2024



ARTICLE I  
**Senior Citizens Exemption**  
[Adopted 1-20-1971 by L.L. No. 1-1971 ]

**§ 255-1. Eligibility. [Amended 5-12-1999 by L.L. No. 8-1999 ]**

Real property located within the Town of Rotterdam, Schenectady County, New York, owned by one or more persons, each of whom is 65 years of age or over, except in the case of property owned by a husband and wife, one of whom is 65 years of age or over, shall be exempt from taxation by the Town of Rotterdam to the extent of 50% of the assessed valuation thereof, subject to the limitations hereinafter provided. Notwithstanding any other provision of law, any person otherwise qualifying under this section shall not be denied the exemption under this section if he becomes 65 years of age after the appropriate taxable status date and on or before December 31 of the same year.

**§ 255-2. Exceptions; implementation of statutory provisions. [Last amended 1-24-2007 by L.L. No. 3-2007 ]**

A. Purpose: Adopting a graduated minimum income exemption eligibility level for the granting of a partial exemption from real property taxation to certain persons 65 years of age and applicable for assessment rolls prepared on the basis of taxable status dates occurring on or after March 1, 2005, for the Town of Rotterdam as provided in § 467 of the Real Property Tax Law of the State of New York pursuant to the following schedule:

<b>2006</b>	
<b>Senior Citizens (RP-467)</b>	
<b>Annual Income</b>	<b>Percentage of Assessed Valuation Exempt From Taxation</b>
Less than \$26,000	50%
More than \$26,001 but less than \$26,999.99	45%
More than \$27,000 but less than \$27,999.99	40%
More than \$28,000 but less than \$28,999.99	35%
More than \$29,000 but less than \$29,899.99	30%
More than \$29,900 but less than \$30,799.99	25%
More than \$30,800 but less than \$31,699.99	20%

**2006**

**Senior Citizens (RP-467)**

<b>Annual Income</b>	<b>Percentage of Assessed Valuation Exempt From Taxation</b>
More than \$31,700 but less than \$32,599.99	15%
More than \$32,600 but less than \$33,499.99	10%
More than \$33,500 but less than \$34,399.99	5%

**2007**

**Senior Citizens (RP-467)**

<b>Annual Income</b>	<b>Percentage of Assessed Valuation Exempt From Taxation</b>
Less than \$27,000	50%
More than \$27,001 but less than \$27,999.99	45%
More than \$28,000 but less than \$28,999.99	40%
More than \$29,000 but less than \$29,999.99	35%
More than \$30,000 but less than \$30,899.99	30%
More than \$30,900 but less than \$31,799.99	25%
More than \$31,800 but less than \$32,699.99	20%
More than \$32,700 but less than \$33,599.99	15%
More than \$33,600 but less than \$34,499.99	10%
More than \$34,500 but less than \$35,399.99	5%

**2008****Senior Citizens (RP-467)**

<b>Annual Income</b>	<b>Percentage of Assessed Valuation Exempt From Taxation</b>
Less than \$28,000	50%
More than \$28,001 but less than \$28,999.99	45%
More than \$29,000 but less than \$29,999.99	40%
More than \$30,000 but less than \$30,999.99	35%
More than \$31,000 but less than \$31,899.99	30%
More than \$31,900 but less than \$32,799.99	25%
More than \$32,800 but less than \$33,699.99	20%
More than \$33,700 but less than \$34,599.99	15%
More than \$34,600 but less than \$35,499.99	10%
More than \$35,500 but less than \$36,399.99	5%

**2009****Senior Citizens (RP-467)**

<b>Annual Income</b>	<b>Percentage of Assessed Valuation Exempt From Taxation</b>
Less than \$29,000	50%
More than \$29,001 but less than \$29,999.99	45%
More than \$30,000 but less than \$30,999.99	40%
More than \$31,000 but less than \$31,999.99	35%
More than \$32,000 but less than \$32,899.99	30%



**2009**

**Senior Citizens (RP-467)**

<b>Annual Income</b>	<b>Percentage of Assessed Valuation Exempt From Taxation</b>
More than \$32,900 but less than \$33,799.99	25%
More than \$33,800 but less than \$34,699.99	20%
More than \$34,700 but less than \$35,599.99	15%
More than \$35,600 but less than \$36,499.99	10%
More than \$36,500 but less than \$37,399.99	5%

**2024**

**Senior Citizens (RP-467)**

<b>Annual Income</b>	<b>Percentage of Assessed Valuation Exempt From Taxation</b>
\$34,000-less	50%
\$34,001-\$34,999	45%
\$35,000-\$35,999	40%
\$36,000-\$36,999	35%
\$37,000-\$37,899	30%
\$37,900-\$38,799	25%
\$38,800-\$39,699	20%
\$39,700-\$40,599	15%
\$40,600-\$41,499	10%
\$41,500-\$42,400	5%

B. The aforesaid exemption may be subject to the following conditions, to wit:

- (1) No exemption shall be granted if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the maximum sum listed in any given year. "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 is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife, is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain

from the 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, inheritances or moneys earned through employment in the federal foster grandparent program, and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion or wear and tear of real or personal property held for the production of income.

- (2) No exemption shall be granted unless 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 herein.
- (3) No exemption shall be granted unless the real property is the legal residence of and is

occupied in whole or in part by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health-care facility, as defined in § 2801 of the Public Health Law, provided that any income accruing to the person shall be considered income for purposes of this section only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.

**§ 255-2.1. Ownership in cooperative apartment corporation. [Added 2-14-2001 by L.L. No. 3-2001 ]**

For purposes of this exemption, ownership in a cooperative apartment corporation shall be exempt as follows:

- A. Title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides, and which is represented by his share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.
- B. That proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such entire parcel and the buildings thereon owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

**§ 255-3. Applications. [Amended 4-17-1985 by L.L. No. 7-1985 ; 4-8-1987 by L.L. No. 4-1987 ]**

- A. Application for such exemption must be made by the owner or all of the owners of the property, on forms prescribed by the State Board to be furnished by the Town Assessor's office, and shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in such Assessor's office by March 1 of each year.
- B. An application for renewal of a senior citizen exemption granted pursuant to the Real Property Tax Law, as amended, in Chapter 534 of the Laws of 1984, §§ 467 and 467-d,<sup>1</sup> may be filed on or before the date for hearing of complaints (Grievance Day), being the third Tuesday in May in the Town of Rotterdam.
- C. Notwithstanding Subsection A of this section, an application for such exemption may be filed with the Assessor after the appropriate taxable status date but not later than the last date on which a petition with respect to complaints of assessment may be filed, where failure to file a timely application resulted from a death of the applicant's spouse, child, parent, brother or sister or an illness of the applicant or of the applicant's spouse, child, parent, brother or sister,

---

1. Editor's Note: Section 467-d of the Real Property Tax Law was repealed by L. 1985, c. 440, § 3, effective January 2, 1986.

which actually prevents the applicant from filing on a timely basis, as certified by a licensed physician. The Assessor shall approve or deny such application as if it had been filed on or before the taxable status date. **[Added 5-12-1999 by L.L. No. 8-1999 ]**

- D. Any person who has been granted exemption pursuant to this section on five consecutive completed assessment rolls, including any years when the exemption was granted to a property owned by a husband and/or wife while both resided in such property, shall not be subject to the requirements set forth in Subsection A of this section. Any such person shall be mailed an application form and a notice informing him of his rights hereunder. Such exemption shall be automatically granted on each subsequent assessment roll; provided, however, that when tax payment is made by such person, a sworn affidavit must be included with such payment which shall state that such person continues to be eligible for such exemption. Such affidavit shall be on a form prescribed by the State Board. If such affidavit is not included with the tax payment, the collecting officer shall proceed pursuant to § 551 of the New York State Real Property Tax Law. **[Added 5-12-1999 by L.L. No. 8-1999 ]**

**§ 255-4. Penalties for willful false statements. [Amended 6-12-2013 by L.L. No. 7-2013 ]**

Any conviction of having made any willful false statement in the application for such exemption shall be punishable by a fine of not more than \$500 and shall disqualify the applicant or applicants from further exemption for a period of five years.