

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 South Bristol
Village

Local Law No. **5** of the year **2023**

A Local Law Amending Chapter 153 of the Code of the Town of South Bristol Relative to the Exemptions for Senior Citizens and for Disabled Persons with Limited Incomes

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

County
City
Town of South Bristol as follows:
Village

Section 1. The opening paragraph of §153-6 of Chapter 153 (Taxation) of the Code of the Town of South Bristol is hereby repealed and a new opening paragraph of §153-6 is inserted in its place to read as follows:

Pursuant to § 467 of the New York State Real Property Tax Law, real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by a married couple, one of whom is 65 years of age or over, shall be exempt from Town of South Bristol taxes to the extent shown below of the assessed valuation thereof as determined by the owner’s or owners’ corresponding annual income:

Section 2. Paragraph A of §153-7 of Chapter 153 (Taxation) of the Code of the Town of South Bristol is hereby repealed and a new paragraph A is inserted in its place to read as follows:

A. If the income of the owner or the combined income of the owners of the property for the income tax year (“income tax year” shall have the meaning ascribed to it in § 467 of the New York State Real Property Tax Law) is equal to or exceeds the Annual Income amount set forth in §153-6 hereof showing a 0% Reduction. Where title is vested in a married person, the combined income of such person and such person's spouse may not exceed such sum.

Section 3. §153-9 of Chapter 153 (Taxation) of the Code of the Town of South Bristol is hereby amended with the insertion of a new paragraph C to read as follows:

C. In this Article, the term “income” shall have the meaning ascribed to it in § 467 of the New York State Real Property Tax Law and shall include distributions received from

an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income.

Section 3. Article V (Exemption for Disabled Persons With Limited Incomes) of Chapter 153 (Taxation) of the Code of the Town of South Bristol is hereby amended with the insertion of a new §153-16 to read as follows:

§ 153-16 Definitions.

A. In this Article, the term “income” shall have the meaning ascribed to it in § 459-c of the New York State Real Property Tax Law and shall include distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income.

SECTION 4. 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 5. 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. 4 of 2023 of the **Town of South Bristol** was duly passed by the South Bristol Town Board on December 11, 2023, 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 Officer¹.)

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.

¹ 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: _____