

WHEREAS, the Town Board of the Town of Sweden has determined that it is in the best interests of the Town of Sweden for certain amendments to be made to Sweden Town Code Chapter 164 Taxation; and

WHEREAS, a duly advertised Public Hearing was held by the Town Board at the Town Hall, 18 State Street, Brockport, New York, on February 13, 2024, at 6:15 PM., to hear all persons interested in the adoption of Local Law No. 1 of 2024 - Amending Sweden Town Code Chapter 164, Article 1 – Senior Citizens Tax Exemptions; and

WHEREAS, all persons desiring to be heard were heard and due deliberation having been had.

NOW, THEREFORE, BE IT RESOLVED:

Sec. 1. That Chapter 164 Article 1 Senior Citizens Tax Exemptions is amended as attached in Exhibit A.

Sec. 2. That the amendments include those duly advertised and grammatical corrections.

Sec. 3. That the Town Board of the Town of Sweden hereby adopts Local Law No. 1 of 2024 - Amending Sweden Town Code Chapter 164, Article 1 – Senior Citizens Tax Exemptions.

Sec. 4. That the Town Clerk is authorized and directed to file a complete copy of Local Law No.1 of 2024 with the Secretary of State, as required by law.

Sec. 5. That this resolution shall take effect immediately.

MOTION for adoption of this resolution by Councilperson Sharpe
Seconded by Councilperson Staskiewicz

Discussion:

VOTE BY ROLL CALL AND RECORD:

Councilperson Maar	<u>Aye</u>
Councilperson Sharpe	<u>Aye</u>
Councilperson Staskiewicz	<u>Aye</u>
Councilperson Sullivan	<u>Absent</u>
Supervisor Hayles	<u>Aye</u>

Submitted – February 13, 2024

Adopted

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 SWEDEN

Local Law No. ONE(1) of the year 20 24

A local law amending Sweden Town Code Chapter 164 Taxation, Article 1 Senior Citizens
(Insert Title)
Tax Exemptions

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

County City Town Village
(Select one.)

of Sweden as follows:

see attached

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

Chapter 164. Taxation

Article I. Senior Citizens Tax Exemption

§ 164-1. Exemption granted.

- A. Pursuant to the authority granted under Chapter 109 of the Laws of 1979 of the State of New York, which chapter amends Paragraph (a) of Subdivision 3 of § 467 of the Real Property Tax Law, real property of the Town of Sweden owned by one or more persons, each of whom is 65 years of age or over, or real property owned by those who are married, one of whom is 65 years of age or over, shall be exempted from taxation by the Town of Sweden to the extent of 50% of the assessed valuation thereof. The maximum income for purposes of the fifty-percent exemption shall be equal to \$40,000.
- B. The Town of Sweden has the further option of giving exemptions of less than 50% to persons age 65 or over whose incomes are more than \$40,000. Under this option, called the "sliding-scale option," a qualifying owner can have a yearly income as high as \$52,000 and an exemption of 5% in places that are using the maximum limit.

§ 164-2. Conditions.

No exemption shall be granted:

- A. If the income of the owner or the combined income of the owners of the property for the prior year exceeds the sum of \$52,000. "Income tax year" shall mean the second-latest calendar year 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 spouse, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, taxable IRA distributions, interest, dividends, total gain 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 or inheritances. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.
- B. Unless the title of the property shall have been vested in the owner or one 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 spouse 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 spouse, the time of the ownership of the property by the deceased spouse shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of either spouse 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 purposes of computing such period of 12 consecutive months; and provided further, that where 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 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 is in the Town of Sweden, the period of ownership of the former property shall be combined with the period of ownership of the replacement residence and deemed consecutive for exemption for taxation by the Town of Sweden:

- C. Unless the property is used exclusively for residential purposes.
- D. Unless the property is the legal residence of and occupied in whole or in part by the owner or by all the owners of the property.

§ 164-3. Application for exemption.

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 of Real Property Services to be furnished by the Town of Sweden and shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in the Assessor's office on or before the appropriate taxable status date.

(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. One (1) of 2024 of the ~~(County)(City)(Town)(Village)~~ of Sweden was duly passed by the Sweden Town Board on February 13 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*.)

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 _____ (Name of Legislative Body) on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) 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 _____ (Name of Legislative Body) on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) 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 _____ (Name of Legislative Body) on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) 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 one above.


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

Date: 2-14-2024

(Seal)