

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:)

STATE RECORDS

SEP 25 2023

of Van Buren

Local Law No. 7 of the year 2023

DEPARTMENT OF STATE

A Local Law Amending the Tax Exemption for Senior Citizens and Disabled Persons as set forth in Chapter 180 of the Town Code

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

County City Town Village
(Select one:)

of Van Buren as follows:

TOWN OF VAN BUREN LOCAL LAW NO. 7 of 2023

A Local Law Amending the Tax Exemption for Senior Citizens and Disabled Persons as set forth in Chapter 180 of the Town Code

Be it enacted by the Town of Van Buren Town Board, as follows:

Section 1.

So that the term "income" for persons 65 years of age or over, as set forth in Section 180-5(B) of the Town of Van Buren Town Code shall be revised, in its entirety, as follows:

"Annual income shall include 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 an application for exemption. "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 in such circumstances wherein only the income of a resident owner is permitted to be considered under the provisions of § 467 of the New York Real Property Tax Law. Such income shall include distributions received from an individual retirement account or individual retirement annuity that were included in the owner's federal adjusted gross income, 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 or inheritances, moneys earned through employment in the

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

federal foster grandparent program and/or veterans disability compensation, as defined in Title 38 of the United States Code. In computing net rental income and net income from self-employment, no depreciation shall be allowed for the exhaustion, wear, and tear of real or personal property held for the production of income.”

Section 2.

So that Section 180-8, titled “Exemption granted,” shall become Subsection 180-8(A) and the term “income” for disabled persons shall be defined in Article IV of the Town of Van Buren Town Code in a new Subsection 180-8(B), which shall state, in its entirety, as follows:

“(B) The term “income” shall include distributions received from an individual retirement account or individual retirement annuity that were included in the owner’s federal adjusted gross income.”

Section 3. Effective Date

This Local Law shall take effect upon filing with the office of the Secretary of State of the State of New York, as provided in Section 27 of the Municipal Home Rule Law.

(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. 7 of 2023 of the Town of Van Buren was duly passed by the Town Board on September 20, 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 Officer*.)~~

~~I hereby certify that the local law annexed hereto, designated as local law No. ___ of 20___ of the Town of Van Buren was duly passed by the Town Board on _____, 20___, and was (approved/not approved/ repassed after disapproval) by the Town Board 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 Town of Van Buren was duly passed by the Town Board on _____, 20___, and was (approved/not approved/ repassed after disapproval) by the Town Board 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 Town of Van Buren was duly passed by the Town Board on _____, 20___, and was (approved/not approved/ repassed after disapproval) by the Town Board 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.

5. ~~(City local law concerning Charter revision proposed by petition.)~~

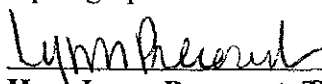
~~I hereby certify that the local law annexed hereto, designated as local law No. ___ of 20___ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36/37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified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



Hon. Lynn Precourt, Town Clerk
Town of Van Buren

(Seal)

Date: September 20, 2023