

**TITLE:** ADOPTION OF LOCAL LAW, INTRO NO. 5-70, PRINT NO. 1, TO PROVIDE FOR A PARTIAL TAX EXEMPTION OF REAL PROPERTY OWNED BY CERTAIN PERSONS WITH LIMITED INCOME WHO ARE SIXTY-FIVE YEARS OF AGE OR OVER.

**Offered by:** Legislator Clarence R. Shaner

**RESOLVED:**

1. That proposed Local Law, Intro No. 5-70, Print No. 1, is hereby adopted without any change in language, to wit:

A LOCAL LAW TO PROVIDE FOR A PARTIAL TAX EXEMPTION OF REAL PROPERTY OWNED BY CERTAIN PERSONS WITH LIMITED INCOME WHO ARE SIXTY-FIVE YEARS OF AGE OR OVER.

BE IT ENACTED by the Board of Legislators of the County of Allegany as follows:

SECTION 1. The purpose of this local law is to grant a partial exemption from taxation to the extent of fifty per centum of the assessed valuation of real property which is owned by certain persons with limited income who are sixty-five years of age or over meeting the requirements set forth in Section 467 of the Real Property Tax Law.

SECTION 2. Real property owned by one or more persons, each of whom is sixty-five years of age or over, or real property owned by husband and wife, one of whom is sixty-five years of age or over, shall be exempt from county taxes to the extent of fifty per centum of the assessed valuation, subject to the following conditions:

- a. The owner or all the owners must file a proper, executed application annually in the board of assessor's office of the town where the property is located on or before the town's taxable status date.
- b. The income of the owner or the combined income of the owners or the combined income of husband and wife where title is vested in either the husband or wife must not exceed three thousand dollars for the income tax year immediately preceding the date that the application is filed.
- c. Title to the property must be vested in the owner, or if more than one, in all the owners for at least sixty consecutive months prior to the date that the application is filed, provided, however, that in the event of death of either a husband or wife 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 husband or wife, the time of ownership of the property by the deceased husband or wife will be deemed also a time of ownership by the survivor and such ownership will be deemed continuous for the purposes of computing such period of sixty consecutive months and provided further that where property of the owner or owners has been acquired to replace 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 former

**Local Law No. 4 of 1971**

Adopted by Resolution No. 16-71

January 11, 1971

**RESOLUTION NO.** 16-71

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property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership will be deemed consecutive for purposes of this local law.

- d. The property must be used exclusively for residential purposes, be occupied in whole or in part by the owners, and constitute the legal residence of the owners.

SECTION 3. This local law shall take effect on the date it is filed in the office of the Secretary of State.

STATE OF NEW YORK }  
COUNTY OF ALLEGANY } ss. Brenda Rigby Riehle

I, FRANCES S. BARNES, Clerk of the Board of Legislators of Allegany County, do hereby certify that the above is a true and correct copy of a Resolution adopted by said Board on the 11 day of January, 1971, and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Board at Belmont, N. Y., this 18 day of January, 1971.

Brenda Rigby Riehle

Clerk, Board of Legislators, Allegany County

Moved by Mr. Shaner Seconded by Mr. Haskins

VOTE: Acclamation \_\_\_\_\_ ROLL: Ayes 15 Noes 0 Absent 0

VOTING NO: \_\_\_\_\_ ABSENT: \_\_\_\_\_

APPROVED BY: County Attorney [Signature] Committee(s) \_\_\_\_\_

