

**LOCAL LAW NO. 1  
OF 2005  
OF THE TOWN OF SHELDON**

**A LOCAL LAW OF THE TOWN OF SHELDON PROVIDING A PARTIAL EXEMPTION FROM TAXATION TO PERSONS SIXTY-FIVE (65) YEARS OF AGE OR OLDER PURSUANT TO THE PROVISIONS OF SECTION 467 OF THE REAL PROPERTY TAX LAW OF THE STATE OF NEW YORK.**

**SECTION 1 - TITLE**

This Local Law shall be known and cited as "A Local Law of the Town of Sheldon Providing a Partial Exemption from Taxation to Persons Sixty-Five (65) Years of Age or Older Pursuant to the Provisions of Section 467 of the Real Property Tax Law of the State of New York."

**SECTION 2 - EXEMPTION PROVIDED**

a. Real property situate within the bounds of the Town of Sheldon, Wyoming County, New York, owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife or siblings (i.e., a brother or sister whether related through half blood, whole blood or adoption), one of whom is 65 years of age or over, shall be exempt from taxation for real estate taxes to be levied by the Town of Sheldon for the year 2005 and thereafter by the percentage of exemption specified for the annual income ranges listed below. Such exemption shall be based upon the assessed valuation of the exempt real property and shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed.

Annual Income Ranges\*

Exemption Percentage

(1)	Less than \$10,000	50%
(2)	\$10,000 or more but less than \$11,000	45%
(3)	\$11,000 or more but less than \$12,000	40%
(4)	\$12,000 or more but less than \$13,000	35%
(5)	\$13,000 or more but less than \$14,000	30%
(6)	\$14,000 or more but less than \$15,000	25%
(7)	\$15,000 or more but less than \$16,000	20%
(8)	\$16,000 or more but less than \$17,000	15%
(9)	\$17,000 or more but less than \$18,000	10%

*See attached  
correction*

b. Annual income shall include the income of the owner or the combined income of the owners of the property for the income year immediately preceding the date of making an application for exemption. Income tax year shall mean the twelve (12) 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.

c. The title to the property must be vested in the owner or all of the owners of the property, pursuant to the requirements of Section 467 of the New York State Real Property Tax Law prior to the date of making application for exemption.

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. Upon determination by the assessor that the requirements of the statute have been met, the exemption to the extent as provided herein shall be allowed, provided that the property so qualifies. The exemption does not apply to special ad valorem levies or special assessments.

### **SECTION 3 - APPLICATION FOR EXEMPTION**

An application for such a real property exemption must be made annually by the owner or all of the owners of the property on a form to be furnished by the Town Assessor's Office.

### **SECTION 4 - AMENDMENTS**

The annual income ranges and the exemption percentage may, from time to time, by resolution of the Town Board of the Town of Sheldon, be increased pursuant to the extent allowed by Section 467 of the New York Real Property Tax Law.

### **SECTION 5 - SEPARABILITY**

Should any section, paragraph, clause or phrase of this Local Law be declared unconstitutional or unjust for any reason by a court of competent jurisdiction, the remainder of this Local Law shall not be affected thereby.

### **SECTION 6 - INCONSISTENCY**

All ordinances, local laws and parts thereof inconsistent with this local law are hereby repealed, and specifically Local Law No. 1 of 1996 of the Town of Sheldon.

### **SECTION 7 - EFFECTIVE DATE**

This Local Law shall take effect immediately.

*Correction Approved 06-20-06*

Sr. Citizen and Low Income Disabled Exemption Calculation

Tax Jurisdiction: Exemption: Sr. Citizen  
 County: [ ]  
 Town: [ ]  
 Village: [ ]  
 School: [ ]  
 Roll Year: [2006]

Update Pcts | Update Exempts | Close

Percents | Exemption Summary | Exemption Town Summary | Parcels Within Exemption Code | Exemption Codes in Parcels

Exemption Percent	Min Income	Max Income
50	0.00	10,000.00
45	10,000.01	10,999.99
40	11,000.00	11,999.99
35	12,000.00	12,999.99
30	13,000.00	13,999.99
25	13,900.00	14,799.99
20	14,800.00	15,699.99
15	15,700.00	16,599.99
10	16,600.00	17,499.99

*from Minutes*

JUNE 20, 2006

The amounts in Local Law No.1-2005 entitled "Partial Exemption from Taxation to persons 65 Years of Age or Older" needs to be changed by 1 cent, exemption amounts to match the Real Property Tax Computer Program.

Att. DiFilippo said this would not require another Public Hearing and filing of the Local Law.

A motion was made by Lynne Metz and seconded by Walter Youngers that Local Law No.1-2005 "Senior's Partial Exemption Law" be changed to meet the 1 cent differential in the Real Property Tax Program.

Aye 5 Nay 0 Motion carried.

Note: Copies of the amount changes are attached to the minutes, and will also be filed with the original law.