

**VILLAGE OF CAYUGA HEIGHTS  
LOCAL LAW 3 OF THE YEAR 2011**

**A LOCAL LAW ESTABLISHING A TAX EXEMPTION FOR DISABLED  
PERSONS WITH LIMITED INCOMES**

Be it enacted by the Board of Trustees of the Village of Cayuga Heights as follows:

Section I.     PURPOSE AND INTENT.

The purpose of this Local Law is to establish a partial tax exemption for disabled persons with limited incomes and to implement in the Village of Cayuga Heights the terms and provisions of § 459-c of the Real Property Tax Law of the State of New York, as amended, and to thereby provide a graduated maximum income exemption eligibility level for the granting of partial exemption from real property taxation to certain disabled persons with limited incomes.

Section II.     AUTHORITY.

This Local Law is enacted pursuant to the grant of powers to local governments provided for in (i) Section 10 of the Municipal Home Rule Law to adopt and amend local laws not inconsistent with the provisions of the New York State Constitution or not inconsistent with any general law relating to its property, affairs, government or other subjects provided for in said Section 10 of the Municipal Home Rule Law and (ii) § 459-c of the Real Property Tax Law of the State of New York.

Section III.    TAX EXEMPTION FOR DISABLED PERSONS WITH LIMITED INCOMES

“SCHEDULE OF PARTIAL EXEMPTION.

A. Pursuant to the provisions of § 459-c of the Real Property Tax Law of the State of New York, real property located in the Village of Cayuga Heights owned by one or more persons with disabilities, or real property owned by husband and wife or by siblings, one of whom has a disability, or real property owned by one or more persons, some of whom qualify under § 459-c of the Real Property Tax Law of the State of New York and others of whom qualify under § 467 of the Real Property Tax Law of the State of New York, and whose income, as defined in § 459-c of the Real Property Tax Law of the State of New York, is limited by reason of such disability, shall be partially exempt from taxation by said Village for the applicable taxes specified in said § 459-c based upon the income of the owner or combined incomes of the owners. For the purpose of this Article, “sibling” shall mean a brother or sister, whether related through half blood, whole blood or adoption. Such partial exemption shall be to the extent set forth in the following schedule:

Annual Income of Owner or Combined  
Annual Income of Owners

Percentage of Assessed Valuation  
Exempt From Taxation

Up to \$28,000.00	50%
More than \$28,000.00 but less than \$29,000.00	45%
\$29,000.00 or more, but less than \$30,000.00	40%
\$30,000.00 or more, but less than \$31,000.00	35%
\$31,000.00 or more, but less than \$31,900.00	30%
\$31,900.00 or more, but less than \$32,800.00	25%
\$32,800.00 or more, but less than \$33,700.00	20%
\$33,700.00 or more, but less than \$34,600.00	15%
\$34,600.00 or more, but less than \$35,500.00	10%
\$35,500.00 or more, but less than \$36,400.00	5%

B. The partial exemption provided by this Article shall, however, be limited to such property and persons as meet the conditions, exclusions and limitations as set forth in § 459-c of the Real Property Tax Law of the State of New York. This Article shall be administered in accordance with said section of the Real Property Tax Law, as now adopted and as it may be amended from time to time, and the provisions of said section shall be applicable to the effectuation of the exemption provided for in this Article.

#### APPLICATION FOR EXEMPTION.

A. Application for such exemption must be made annually by the owner or all of the owners of the property on forms prescribed by the State Board of Equalization and Assessment to be furnished by the appropriate assessing authority and shall furnish the information and be executed in the manner required or prescribed in such forms, and shall be filed in such assessor's office on or before the appropriate taxable status date; provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this section is first sought or the disability is first determined to be permanent.

#### FALSE STATEMENT.

Any conviction of having made any willful false statement on the application for such exemption shall be punishable by a fine of not more than one hundred dollars (\$100.00) and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.”

#### Section IV. SUPERSEDING EFFECT.

All Local Laws, resolutions, rules, regulations and other enactments of the Village of Cayuga Heights in conflict with the provisions of this Local Law are hereby superceded to the extent necessary to give this Local Law full force and effect.

Section V. VALIDITY.

The invalidity of any provision of this Local Law shall not affect the validity of any other provision of this Local Law that can be given effect without such invalid provision.

Section VI. EFFECTIVE DATE.

This Local Law shall become effective immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2011.