

Local Law Filing

New York State Department of State  
99 Washington Avenue, Albany, NY 12231

(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

of Kendall, Orleans County, New York

FILED  
STATE RECORDS

MAR 20 2023

DEPARTMENT OF STATE

Local Law No. 1 of the year 2023.

A local law known as A Local Law providing for partial exemption from taxation on improvements to real property occupied by a physically disabled resident

(Insert Title)

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

County  
City  
Town  
Village

of Kendall, Orleans County, New York as follows:

**SECTION I: LEGISLATIVE INTENT**

The purpose of this local law is to provide real estate tax relief on improvements to residential real property when the property is occupied by a physically disabled resident.

**SECTION II: LEGISLATIVE AUTHORITY**

This local law is enacted pursuant to the provisions of Section 459-c of the Real Property Tax Law of the State of New York.

**SECTION III: REAL PROPERTY EXEMPTION**

Effective January 1, 2023 The Town of Kendall shall grant a real property tax exemption to certain persons with disabilities and limited incomes in accordance with Section 459-c of the Real Property Tax Law. The maximum income eligibility level for the exemption shall be as follows:

| Annual Income             | Partial Tax Exemption |
|---------------------------|-----------------------|
| \$19,000 or less          | 50%                   |
| \$19,000.01 - \$19,999.99 | 45%                   |
| \$20,000 - \$20,999.99    | 40%                   |

|                           |     |
|---------------------------|-----|
| \$21,000.00- \$21,999.99  | 35% |
| \$22,000- \$22,899.99     | 30% |
| \$22,900 - \$23,799.99    | 25% |
| \$23,800 - \$24,699.99    | 20% |
| \$24,700.00 -\$25,599.99  | 15% |
| \$25,600.00 - \$26,499.99 | 10% |
| \$26,500.00 - \$27,399.99 | 5%  |

All other provisions of Section 459-c of Real Property Tax Law of the State of New York shall be in effect for the purposes of this exemption.

**SECTION V: APPLICATION PROCESS**

Such exemption shall be granted only upon application by the owner or all of the owners of the real property on a form prescribed and made available by the state board. The applicant shall furnish such information as the board shall require. The application shall be filed together with the appropriate certified statement of physical disability or certificate of blindness with the assessor of the appropriate town on or before the taxable status date.

**SECTION VI:**

(a) This local law shall take effect immediately upon filing in the Office of the Secretary of State.

(b) If any part or section of this local law shall be held to be invalid, the remaining provisions thereof shall not fail but shall remain in full force and effect.

(c) All local laws, ordinances, rules or regulations, or parts or portions thereof that conflict or are contrary to any portion of this local law are hereby repealed.

(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. 1 of 2023, of the ~~(County)~~ ~~(City)~~ ~~(Town)~~ ~~(Village)~~ of Kendall, New York was duly passed by the Town Board on December 20, 2022, 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)~~ \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 2020, 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 \_\_\_\_\_ on \_\_\_\_\_ 20\_\_, and was by the \_\_\_\_\_ 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 disapproved)~~ ~~(repassed after disapproval)~~ by the \_\_\_\_\_ on 2020. 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 chairman 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 of 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.

(SEAL)

*Amy Richardson* \_\_\_\_\_

Amy Richardson  
Town Clerk, Town of Kendall

Date: *January 17, 2023*

**(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)**

STATE OF NEW YORK  
COUNTY OF ORLEANS

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.



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Andrew W. Meier  
Attorney for the Town of Kendall

Date: 3/15/23