

# TOWN OF FREEDOM

## LOCAL LAW 2 OF 2019

### A LOCAL LAW GRANTING A PARTIAL EXEMPTION ON REAL PROPERTY TAXATION TO CERTAIN SENIOR CITIZENS AND AMENDING LOCAL LAW 1-2016

A local law enacted by the Town Board of the Town of Freedom as follows:

#### **Section 1: PURPOSE AND INTENT**

- A.) WHEREAS, since 1984, the Town Board of the Town of Freedom has periodically adopted partial tax exemptions for Senior Citizens, as adopted by the Cattaraugus County Legislature; and
- B.) WHEREAS, the Town Board of the Town of Freedom, following the lead of the County, intends by this legislation to Amend Local Law 1-2016, to permit an offset to the income used in determination of applicant's eligibility for the senior citizen; and
- C.) Whereas the offset shall consist of verifiable medical and prescription drug expenses.

#### **Section 2: NAME OF THE LAW**

This law shall be known as the "Town of Freedom Local Law 2 of 2019, A Local Law Granting a Partial Exemption on Real Property Taxation to Certain Senior Citizens and Amending Local Law 1-2016." The Short title shall be the "Senior Citizen Medical Expense Exemption Law."

**Section 3: AMENDMENT OF LOCAL LAW 1-2016:** Local Law 1-2016 is hereby amended by adding the following section:

**Section 4 (A) OFFSET FOR MEDICAL EXPENSES:** Any income used in the determination of applicants' eligibility for the exemption hereby granted shall be offset by all medical and

prescription drug expenses actually paid which were not reimbursed or paid for by insurance.

- (i) The Assessor will determine what the applicant's income is in accord with the RP-467 Tax form.
- (ii) income is defined as found in the RP-467i form.
- (iii) The RP-467 form is the New York State form for *Application for Partial Tax Exemption For Real Property of Senior Citizens* and the RP-467i form is the *Instructions for Form RP-467*.

**Section 4: LOCAL LAW 1-2016:** Except to the extent that it hereby amended, Local Law 1-2016 shall be and remain in full force and effect.

**Section 5: DUTIES OF TOWN CLERK:** The Town Clerk is to take this Local Law, once duly passed, and forward a copy of it to the Cattaraugus County Real Property Department.

**Section 6: SENIOR CITIZEN, DEFINITION OF:** Under this Local Law the term "senior citizen" is defined as a resident real property owner of the Town of Freedom who is age sixty-five (65) years or older.

**Section 7: SEVERABILITY CLAUSE:** Any such section of this local law shall be held unconstitutional, invalid, or ineffective in whole or in part, such determination shall not be deemed to effect, impair or invalidate the remainder of this local law.

**Section 8: EFFECTIVE DATE:** This local law shall become effective on filing with the New York State Department of State, but in any event no later than January 1, 2020.