

January 11, 2001

BRENDA K. MORI
STEUBEN COUNTY LEGISLATURE
3 EAST PULTENEY SQUARE
BATH, NY 14810

RE: County of Steuben, Local Law 11, 2000, filed 01/02/2001

Local Law No. ELEVEN of the year 2000

A local law PROVIDING AN EXEMPTION FOR THE CAPITAL CONSTRUCTION
(Insert Title)
COSTS WITH RESPECT TO RESIDENCY BY THE PARENT OR
GRANDPARENT OF A TAXPAYER IN CERTAIN CASES.

Be it enacted by the LEGISLATURE of the
(Name of Legislative Body)

County

~~CITY~~
~~TOWN~~
~~VILLAGE~~

of STEUBEN

as follows:

SECTION 1. Legislative Intent. The legislature recognizes the role of the family in the care of the aging and the contribution to family life that can be made by encouraging the aging to share their decades of wisdom and experience with the youth of their families. Although the nursing home provides a valuable service to the community, even the high cost of such care cannot replace the family environment. The legislature hereby finds that it is in the best social and economic interests of the County of Steuben to encourage the care of the aging to be provided within the family. To that end, by providing the following exemption it is the intent to so encourage families to provide for their aging.

SECTION 2. Assessment exemption for living quarters for parent or grandparent.

(a) The County of Steuben does hereby provide for an exemption from taxation to the extent of any increase in assessed value of residential property resulting from the construction or reconstruction of such property for the purpose of providing living quarters for a parent or grandparent, who is sixty-two (62) years of age or older. Such exemption shall not exceed (1) the increase in assessed value resulting from construction or reconstruction of such property, or (2) twenty percent (20%) of the total assessed value of such property as improved, or (3) twenty percent (20%) of the median sale price of residential property as reported in the most recent sales statistical summary published by the state board for the county in which the property is located, whichever is less.

(b) No such exemption shall be granted unless:

- (i) The property is within the geographical area in which such construction or reconstruction is permitted; and
- (ii) The residential property so constructed or reconstructed is the principal place of residence of the owner.

(c) Such exemption shall be applicable only to construction or reconstruction, which occurred subsequent to August 30, 2000 and shall only apply during taxable years during which at least one such parent or grandparent maintains a primary place of residence in such living quarters.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(d) Such exemption from taxation shall be granted upon an application made annually, upon a form to be promulgated by the state board, by the owner of such property to the assessor of the city, town, village or having the power to assess property for taxation on or before the appropriate taxable status date of such city, town, village. If the assessor is satisfied that the property is entitled to an exemption pursuant to this section, he/she shall approve the application and such residential improvements shall be exempt from taxation and special ad valorem levies as provided in this section.

(e) For the purposes of this section, the term "parent or grandparent" shall be deemed to include the natural or adopted grandparents and parent of the owner or the spouse of the owner.

(f) Any conviction of having made any willful false statement in the application for such exemption shall result in the revocation thereof, be punishable by a civil penalty of not more than one hundred dollars (\$100) and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

SECTION 3. Effective Date. This act shall take effect immediately and shall apply to real property having a taxable status date on or after the first day of January next succeeding the date on which this act shall have become a law.

(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. ELEVEN of 2000 of the (County)(City)(Town)(Village) of STEUBEN was duly passed by the LEGISLATURE on 12/20 2000, in accordance with the applicable provisions of law.
(Name of Legislative Body)

~~**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) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved)(repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*~~

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 (approved)(not approved)(repassed after disapproval) 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.
(Name of Legislative Body)
(Elective Chief Executive Officer)*~~

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 _____ on _____ 20____, and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 20____. 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.
(Name of Legislative Body)
(Elective Chief Executive Officer)*~~

* 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 chairperson 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 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 _____, above.



Clerk of the County legislative body, City, Town or Village Clerk
or officer designated by local legislative body

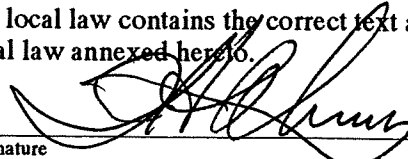
(Seal)

Date: December 26, 2000

(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 STEUBEN

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.



Signature

COUNTY ATTORNEY

Title

County
~~XXV~~ of STEUBEN
~~XXVX~~
~~XXVXX~~

Date: December 26, 2000