

**TOWN OF HAMPTON**  
**COUNTY OF WASHINGTON, STATE OF NEW YORK**  
**Local Law No. 8 of 2008 2**

**A LOCAL LAW AMENDING THE PARTIAL REAL PROPERTY TAX  
EXEMPTIONS FOR PERSONS WITH DISABILITIES AND LIMITED  
INCOMES**

**Be it enacted** by the Town Board of the Town of Hampton ("Town"), County of Washington, State of New York ("State") as follows:

**Section 1. Legislative Intent.**

The Board hereby finds and determines that it is in the best interests of the Town to offer to its residents with disabilities and limited incomes a real property tax exemption. Therefore, the purpose of this Local Law is to provide the maximum benefit permissible to the residents of the Town with disabilities and limited incomes.

**Section 2. Repeal of Local Law 1 of 2000.**

Local Law 1 of 2000 relating to the partial real property tax exemptions for persons with disabilities and limited incomes is hereby repealed in its entirety and replaced with this Local Law.

**Section 3. Definitions.**

For purposes of this Local Law, the following shall be defined as follows:

a. "Sibling" shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

b. "Person with a Disability" is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning, working, and who;

1. is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act; or

2. is certified to receive Railroad Retirement Disability benefits under the federal Railroad Retirement Act; or

3. has received a certificate from the state commission for the blind and visually handicapped stating that such person is legally blind; or

4. is certified to receive a United States Postal Service disability pension.

An award letter from the Social Security Administration or the Railroad Retirement Board a certificate from the state commission for the blind and visually handicapped or an award letter from the United States Postal Service shall be submitted as proof of disability.

**Section 4. Partial Exemption for Persons with Disabilities and Limited Incomes.**

a. Pursuant to the provisions of Section 459-c of the Real Property Tax Law, real property located in the Town of Hampton, County of Washington, State of New York which is owned by one or more persons with disabilities, or real property owned by a husband, wife or both, or by siblings, at least one of whom has a disability, and whose income as hereafter defined, is limited by reason of such disability, shall be exempt from taxation by the Town to the extent provided in the following schedule:

Annual Income	Percentage of Assessed Valuation Exempt from Taxation
\$0 to \$16,000	50%
\$16,001 to \$17,000	45%
\$17,001 to \$18,000	40%
\$18,001 to \$19,000	35%
\$19,001 to \$19,900	30%
\$19,901 to \$20,800	25%
\$20,801 to \$21,700	20%
\$21,701 to \$22,600	15%
\$22,601 to \$23,500	10%
\$23,501 to \$24,400	5%

b. Exemption from taxation for school purposes shall not be granted in the case of real property where a child resides if such child attends a public school of elementary or secondary education.

**Section 5. Effect of Other Exemptions Authorized By Law.**

Any exemption provided by this Local Law shall be computed after all other partial exemption allowed by law; *excluding the school tax relief (STAR) exemption authorized by Section 425 of the Real Property Tax Law*, have been subtracted from the total amount assessed; provided, however, that no parcel may receive an exemption for the same municipal tax purpose pursuant to both this Local Law and Section 467 of the Real Property Tax Law.

**Section 6. Exclusions.**

a. No exemption shall be granted:

1. if the income of the owner or the combined income of the owners of the real property for the income tax year immediately preceding the date of making application for exemption exceeds the sums provided for in this Local Law. Income tax year shall mean the twelve 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 the title is vested in either the husband or wife, their combined income may not exceed such sum, except where the husband or wife or ex-husband or ex-wife is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts inheritances or monies earned through employment in the federal foster grandparent program and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. In computing net rental income and net income from self-employment no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

2. unless the real property is used exclusively for residential purposes, provided, however, that in the event any portion of such property not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to

taxation and the remaining portion only shall be entitled to the exemption provided by this Local Law.

3. unless the real property is the legal residence of and is occupied in whole or in part by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in Section 2801 of the Public Health Law, provided that any income accruing to that person shall be considered income for purposes of this Local Law only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.

### **Section 7. Application Process.**

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, and shall be filed in the Town 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 Local Law is first sought or the disability is first determined to be permanent.

b. At least sixty (60) days prior to the appropriate taxable status date, the Town Assessor shall mail to each person who was granted exemption pursuant to this Local Law on the latest completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the exemption to continue to be granted. Failure to mail such application form or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the property owned by such person.

### **Section 8. Property Held in Trust.**

Notwithstanding any other provision of law to the contrary, the provisions of this Local Law shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to this Local Law, were such person or persons the owner or owners of such real property.

### **Section 9. Applicability.**

This Local Law shall apply to assessment rolls on the basis of taxable status dates occurring on or after January 1, 2009 and each year thereafter.

**Section 10. Severability.**

If any clause, sentence, paragraph, subdivision, section, or part of this Local Law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this Local Law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

**Section 11. Effective Date.**

This Local Law shall take effect immediately upon filing with the New York State Secretary of State.



STATE OF NEW YORK  
**DEPARTMENT OF STATE**  
ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001

DAVID A. PATERSON  
GOVERNOR

LORRAINE A. CORTÉS-  
VÁZQUEZ  
SECRETARY OF STATE

April 16, 2008

Jeffrey R Meyer  
FitzGerald Morris Baker Firth PC  
3019 State Route 4  
Hudson Falls NY 12839

**RE: Town of Hampton, Local Law No. 1 thru 4, 2008, filed on April  
3, 2008**

Dear Sir/Madam:

The above referenced material was received and filed by this office as indicated.  
Additional local law filing forms can be obtained from our website:  
[www.dos.state.ny.us/corp/misc.html](http://www.dos.state.ny.us/corp/misc.html) .

Effective 1/22/08, the Department of State, State Records and Law Bureau's  
new address is: NYS Department of State, State Records and Law Bureau, Suite 600,  
99 Washington Avenue (1 Commerce Plaza), Albany, NY 12231.

Sincerely,  
Linda Lasch  
Principal Clerk  
State Records and Law Bureau  
(518) 474-2755

**FITZGERALD MORRIS  
BAKER FIRTH PC**

ATTORNEYS & COUNSELORS

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Jeffrey R. Meyer

May 20, 2008

Rebecca S. Jones  
Town Clerk  
Town of Hampton  
2629 State Route 22A  
P.O. Box 125  
Hampton, NY12837

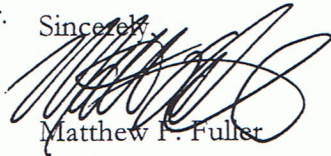
Re: Local Laws 1 through 4 and 5, 2008

Dear Rebecca:

Enclosed are the filing receipts for Local Laws 1-4, and 5 of 2008.

Thank you.

Sincerely,



Matthew F. Fuller

*Counsel*

Peter A. Firth  
Peter D. FitzGerald  
G. Thomas Moynihan, Jr.