Mr. West replied there was an audit each year of all programs except the county program. He further stated when he became Director of the Agency in late '76, he reviewed past practices and used that structure to carry on the business of the agency. The reports will be done from now on.

Mrs. Littrell stated she felt there were a number of departments and agencies which do not know that the Board requires an annual report, this should be made known to everyone.

RESOLUTION NO. 537

Introduced by Glambrone.
Seconded by Gehl.

Vote — Roll Call: Ayes 23 Noes 11 Abstained — Absent —


FINAL ADOPTION OF COUNTY OF STEUBEN LOCAL LAW NO. FIVE OF THE YEAR 1979 PROVIDING FOR PARTIAL EXEMPTION FROM TAXATION BY THE COUNTY OF STEUBEN OF REAL PROPERTY OWNED BY PERSONS WHO ARE 65 YEARS OF AGE OR OVER.

Pursuant to Sections 201 and 214 of the County Law and Article 2 of the Municipal Home Rule Law of the State of New York.

WHEREAS, in accordance with the Municipal Home Rule Law of the State of New York there has been duly placed upon the desk of each member of the Board of Supervisors of the County of Steuben at the regular Board Meeting of November 19, 1979 a copy of Steuben County Local Law No. Five for the year 1979 providing for partial exemption from taxation by the County of Steuben of real property owned by persons who are 65 years of age or over, and thereafter said Local Law was duly presented to said Board at its regular meeting held on November 19, 1979, and

WHEREAS, by resolution duly adopted by said Board on November 19, 1979, said Local Law was preliminarily adopted in its final form and its final adoption made subject to the holding of a public hearing on December 17, 1979 at 10:00 A.M. In the Supervisors’ Chambers at Bath, New York, and

WHEREAS, the required public hearing was duly held on said Local Law as above mentioned and all persons appearing were given the opportunity to be heard and the Clerk of this Board having filed proof of the publication and posting of the notice of public hearing, and

WHEREAS, said Local Law in its final form was thereafter duly presented and read to this Board of Supervisors.

NOW THEREFORE, BE IT

RESOLVED, that County of Steuben Local Law No. Five of the Year 1979 as heretofore set forth be, and the same hereby is, finally adopted as follows, to wit: —

County of STEUBEN
Local Law No. FIVE of the year 1979

A local law providing for partial exemption from taxation by the County of Steuben of real property owned by persons who are sixty-five (65) years of age or over.

Be it enacted by the BOARD OF SUPERVISORS of the County of STEUBEN as follows:
SECTION 1. LEGISLATIVE INTENT. The purpose of this local law is to provide real estate tax relief to qualified persons sixty-five (65) years of age or over.

SECTION 2. LEGISLATIVE AUTHORITY. This local law is enacted pursuant to the provisions of Article Four of the Real Property Tax Law of the State of New York, as amended.

SECTION 3. SHORT TITLE. This local law shall hereafter be known as the Steuben County Over 65 Real Property Tax Exemption Law.

SECTION 4. REAL PROPERTY EXEMPTION. Real property located in the County of Steuben and owned by one or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife, one of whom is sixty-five (65) years of age or over, shall be exempt from taxation by the County of Steuben to the extent of fifty per centum of the assessed valuation thereof.

SECTION 5. LIMITATIONS ON EXEMPTIONS. No real property shall be entitled to the exemption granted by this local law:

a) If the income of the owner or the combined income of the owners for the income tax year immediately preceding the date of making application for exemption exceeds the sum of Seven Thousand Two Hundred ($7,200.00) Dollars. Income tax year shall mean the twelve month period for which the owner or owners filed a Federal personal income tax return, if no such return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income 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 in the same income tax year, net rental income, salary or earnings, and net income from employment, but shall not include a return of capital, gifts or inheritances. 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;

b) Unless the title of the property shall have been vested in the owner or one of owners of the property for at least twenty-four (24) consecutive months prior to the date of making application for exemption, provided, however, that in the event of the death of a husband or wife in whose name the title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of twenty-four (24) consecutive months provided further, that in the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property the time of ownership of the property by the transferee spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of twenty-four (24) consecutive months; and provided further that where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this local law. Where a residence in Steuben County is sold and replaced with another within one year in Steuben County the period of ownership of the former property shall be combined with the period of ownership of the replacement residence and deemed consecutive for exemption from taxation by Steuben County;
section 6. application for exemption. application for the exempted allowed by this local law must be made by the owner, or all of the owners of the property, on forms prescribed by the state board to be furnished by the appropriate assessing authority and shall furnish the information be executed in the manner required or prescribed in such forms, and shall be filed in the assessors office on or before the appropriate taxable status date.

section 7. penalty for false statement. in addition to any other penalty provided by law, any conviction of having made any willful false statement in any application for real property exemption under this local law shall be punishable by a fine of not more than one hundred dollars and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

section 8. validity. if any section, subsection, paragraph, clause, sentence or phrase of this local law is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such decision shall not affect the validity of the remaining portion thereof.

section 9. effective date. this local law shall take effect immediately but shall not apply to any real property taxes levied by the county of steuben for the year commencing july 1st, 1980 and ending december 31st, 1980.

be it further resolved, that within five (5) days after the final adoption by this board of supervisors of said county of steuben local law no. five of the year 1979, the clerk of this board shall cause one certified copy thereof to be filed in the office of the steuben county clerk, one certified copy in the office of the new york state comptroller, and four certified copies in the office of the secretary of state of the state of new york, and said secretary of state is to be requested to publish the local law in the supplement to the session laws and the steuben county clerk is to be requested to file the local law in a separate book kept by him for such records, and be it further

resolved, that the clerk of this board, in accordance with section 214, shall cause a true copy of said local law to be published in the two county official newspapers at least once a week for two successive weeks, the first publication of which shall be had within ten (10) days after such local law has become effective, and be it further

resolved, that certified copies of this resolution shall be forwarded to the chairman of the steuben county equalization committee, the director of the steuben county real property tax service agency and to the steuben county treasurer.