LOCAL LAW NO. 2 OF 1978

COUNTY OF OTSEGO, NEW YORK

A LOCAL LAW TO AMEND LOCAL LAW NO. 8 OF 1973 PROVIDING FOR
PARTIAL EXEMPTION FROM TAXATION BY THE COUNTY OF OTSEGO OF
REAL PROPERTY OWNED BY PERSONS WHO ARE 65 YEARS OF AGE OR OVER

BE IT ENACTED by the Board of Representatives of the
County of Otsego as follows:

Section 1. That real property owned by one or more
persons, each of whom is 65 years of age or over, or real
property owned by husband and wife, one of whom is 65 years of
age or over shall be exempt from taxation by the County of
Otsego to the extent of 50 per centum of the assessed valuation
thereof.

Section 2. No exemption shall be granted

(a) if the income of the owner or the combined income
of the owners of the property for the income tax year immediately
preceding the date of making application for exemption exceeds
the sum of $5,000.00. Income tax year shall mean the 12 month
period for which the owner or owners filed a Federal personal
income return, or if no such return is filed, the calendar year.
Where title is vested in either the husband or wife, their com-
bined income may not exceed such sum. Such income shall include
Social Security and retirement benefits, interest, dividends,
net rental income, salary or earnings, and net income from self
employment, but shall not include gifts or inheritances;

(b) unless the title of the property shall have been
vested in the owner or all of the owners of the property for at
least 60 consecutive months prior to the date of making appli-
cation for exemption, provided, however, that in the event of the
death of either a husband or wife in whose name 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 60 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 transferor spouse shall be deemed also a time of ownership by a transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of 60 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, and further provided that where a residence is sold and replaced with another within 1 year and is in the same assessment unit, 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 the purposes of this Local Law:

(c) unless the property is used exclusively for residential purposes;

(d) unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property.

Section 3. An application for such exemption must be made by the owner, or all of the owners of the property on forms to be furnished by the assessors of the various assessing units in the County, and shall be executed in the manner required or prescribed in such forms, and they shall be filed in the office of the appropriate assessor at least 90 days before the
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day for filing the final assessment roll.

Section 4. That this local law is adopted pursuant to the provisions of Section 467 of the Real Property Tax Law of the State of New York, and is subject to any revision of that section by act of the legislature of the State of New York by amendment, rescission or otherwise. It being intended hereby to have this local law automatically amended by any act of the legislature which shall affect the exemption granted hereunder.

Section 5. This Local Law shall take effect on the tax status date for the tax year commencing January 1, 1979.

(This Local Law offered by the Real Property Tax Services Committee)
RESOLUTION NO. 28
RESOLUTION—APPROVING APPOINTMENT OF MEMBERS TO OTSEGO COUNTY PLANNING BOARD
DI SCALA, BRAZIE, STRUCK

Representatives Di Scala, Brazie and Struck offer the following preamble and resolution and move the adoption of the resolution:
WHEREAS, Mr. Andrew A. Tischler, Chairman of this Board of Representatives, has made appointments to the Otsego County Planning Board, pursuant to Section 239-b of the General Municipal Law; now, therefore, be it
RESOLVED, that the appointments be and the same are hereby approved for the terms indicated as follows:

Bruno Talevi, Oneonta, New York
Term three years to expire July 1, 1980

Fred E. Schoellig, Gerritsville, New York
Term three years to expire July 1, 1980

and be it further
RESOLVED, that the following appointments of Ex-officio members for two year terms to expire on December 31, 1979 be and the same are hereby approved:

Earl Feinman, Cooperstown, New York
George R. Tucker, Jr., Hartwick, New York
Gordon Nesbit, Schuyler Lake, New York
E. Mayo Snyder, Cooperstown, New York


RESOLUTION NO. 29
RESOLUTION ADOPTING LOCAL LAW NO. 1 OF 1978
KINNEY, DI SCALA, TAUGHER

Representatives Kinney, Di Scala and Taughler offer the following resolution and move its adoption:
RESOLVED, that Local Law No. 1 Providing For An Exemption From Taxation and Special Ad Valorem Levies Imposed By The County of Otsego For County Purposes, be and the same is hereby adopted.


RESOLUTION NO. 30
RESOLUTION ADOPTING LOCAL LAW NO. 2 OF 1978
BRENNER, KINNEY, STRUCK

Representatives Brenner, Kinney and Struck offer the following resolution and move its adoption:
RESOLVED, that Local Law No. 2 Providing For Partial Exemption From Taxation By the County Of Otsego Of Real Property Owned By Persons Who Are 65 Years Of Age Or Over, be and the same is hereby adopted.


LOCAL LAW NO. 3 OF 1978
COUNTY OF OTSEGO, NEW YORK

A LOCAL LAW TO PROVIDE FOR THE COLLECTION OF DELINQUENT VILLAGE TAXES BY THE COUNTY

BE IT ENACTED by the Board of Representatives of the County of Otsego, New York, as follows:

Section 1. By Chapter 16 of the Laws of 1977 the Real Property Tax Law has been amended to provide for the collection of delinquent village taxes by a county upon the enactment of a Local Law by the legislative board of such county, if such collection is requested by resolution of the village board within such county.

Section 2. At any time prior to two weeks before the county legislative body shall have directed the same to be relieved, any person whose real property is included in the account of delinquent village taxes returned to the county treasurer pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of the Real Property Tax Law may pay to the county treasurer the amount of taxes entered thereon, with interest as provided in subdivision two of section fourteen hundred thirty-two of the Real Property Tax Law added thereto. The county treasurer shall pay over to the village treasurer not later than the fifteenth day of each month all moneys realized during the preceding calendar month from the collection of such unpaid taxes, including interest, except that the county treasurer shall retain the five per centum penalty imposed pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of the Real Property Tax Law, and such amount shall be paid over to the county.

Section 3. The county treasurer shall, within one year following the receipt of the account and certification of delinquent village taxes as provided in section fourteen thirty-six of the Real Property Tax Law, pay to the village treasurer, the amount of returned delinquent village taxes remaining unpaid, including interest accumulated to the time of such payment to the village treasurer, except that the county treasurer shall retain the five per centum penalty imposed pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of the Real Property Tax Law.

Section 4. Within two weeks prior to the levy of the town and county taxes, the account and certification of delinquent village taxes remaining unpaid shall be transmitted by the county treasurer to the county legislative body, which shall cause the amount of such unpaid taxes, together with seven percentum of the amount of principal and interest, to be relieved upon the real property upon which the same were originally imposed by the village. The amount relieved pursuant to this section shall include village taxes payable in installments which shall have remained unpaid after the date upon which the last installment was due. After relieving on the town and county tax roll, all such relieved amounts shall become a part of the total tax to be collected. Such relieved amounts shall be considered due and owing to the county treasurer to reimburse the county for the amounts advanced pursuant to subdivision three of this section.