LOCAL LAW NO. 4 OF 1981
COUNTY OF OTSEGO, NEW YORK

A LOCAL LAW TO AMEND LOCAL LAW NO. 2 OF 1978
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 Six Thousand Dollars ($6,000.00).
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 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 which may be offset by a loss 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 self-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 the 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 either 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 twenty-four consecutive months and 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 the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of twenty-four 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 the purposes of this local law. Where a residence is sold and replaced with another within one year and is in the 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 the County. Notwithstanding any other provision of law, where a residence is sold and replaced with another within one year and both residences are within the state, the period of ownership of both properties shall be deemed consecutive for the purposes of this exemption from taxation.

(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 ninety days before the day for filing the final assessment roll.

Section 4. That this local law is adopted pursuant to 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 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, 1982.

This Local Law offered by the Real Property Tax Services Committee.
RESOLUTION NO. 194

RESOLUTION — INCREASING PETTY CASH FUND
IN OFFICE FOR THE AGING
KINNEY, DI SCALA, KENYON

WHEREAS, Resolution No. 145 of 1980 increased the petty cash fund in the
Office for the Aging to $150.00; and
WHEREAS, recent increases in postage rates necessitate an increase in the
above mentioned petty cash fund; now, therefore, be it
RESOLVED, that the petty cash fund in the Office for the Aging be and hereby is
increased to $200.00; and be it further
RESOLVED, that the Clerk of this Board be and hereby is authorized to forward
a copy of this resolution to the Otsego County Treasurer.

Seconded, Tisenchek. Total: 11; Ayes: 11; Absent: 3 — French, Kenyon,
Olmsted. Adopted.

RESOLUTION NO. 195

RESOLUTION — AUTHORIZING COUNTY TREASURER TO RECEIVE
UNPAID SCHOOL TAXES
KINNEY, DI SCALA, KENYON

WHEREAS, pursuant to §1230(8) of the Real Property Tax Law the County
Treasurer has received unpaid school taxes on property located within the County; and
WHEREAS, it is in the best interests of the County to continue to receive such
taxes until the 30th day of November of each year; now, therefore, be it
RESOLVED, that the Otsego County Treasurer will receive unpaid school taxes
until the 30th day of November each year.

Seconded, Winsor. Total: 11; Ayes: 11; Absent: 3 — French, Kenyon,
Olmsted. Adopted.

RESOLUTION NO. 196

RESOLUTION — AUTHORIZING CHAIRMAN TO ENTER INTO AGREEMENT
WITH MYRON JORDAN ASSOCIATES
HIGGINS, WADDINGTON, STRUCK

Di Scala moved to withdraw the resolution. Seconded, Struck. Total: 10; Ayes:
10; Absent: 4 — French, Kenyon, Olmsted, Winsor. Motion carried.

RESOLUTION NO. 197

RESOLUTION — ADOPTING A LOCAL LAW OF 1981
AMENDING LOCAL LAW NO. 2 OF 1976 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
RESOLVED, that a Local Law of 1981 amending Local Law No. 2 of 1978 increasing the partial exemption from taxation by the County of Otsego of real property owned by persons who are sixty-five years of age or over to $5,000 be and the same is hereby adopted, effective as provided in such Local Law.


RESOLUTION NO. 198
RESOLUTION — ADOPTING A LOCAL LAW OF 1981
ESTABLISHING SALARIES FOR CERTAIN COUNTY OFFICERS
KINNEY, DI SCALA, KENYON

RESOLVED, that a Local Law of 1981 establishing salaries for the County Treasurer, Commissioner of Social Services Group I, Director of Real Property Tax Services II, Superintendent of Highways and Personnel Officer be and the same is hereby adopted, effective as provided in such Local Law.


All the general business of the Board having been transacted, the Chairman declared the Board adjourned until Wednesday, December 2, 1981, at ten o'clock in the forenoon.

WEDNESDAY, NOVEMBER 18, 1981
PUBLIC HEARING ON THE
TENTATIVE BUDGET FOR 1982

The Chairman of the Board called the Public Hearing to order.
The Clerk read the Notice of Hearing as follows:

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN, that the Board of Representatives of the County of Otsego will meet at the Court Room in the Otsego County Courthouse in the Village of Cooperstown, New York, on the 18th day of November, 1981 at 8 o'clock in the evening for the purpose of holding a public hearing on the Tentative Budget of the County of Otsego for the fiscal year beginning January 1, 1982.

FURTHER NOTICE is hereby given that copies of the Tentative Budget are available at the Office of the Clerk of the Board of Representatives located in the County Office Building in the Village of Cooperstown, New York where they may be inspected or procured by any interested person during regular business hours.