

# Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

☐ County ☐ City ☒ Town ☐ Village  
(Select one:)

of Mexico

Local Law No. 6 of the year 20 22

A local law granting a partial tax exemption for qualifying persons with  
(Insert Title)  
disabilities under Real Property Tax Law Section 459-C as  
enacted by the Oswego County Legislature.

Be it enacted by the Town Board of the  
(Name of Legislative Body)

☐ County ☐ City ☒ Town ☐ Village  
(Select one:)

of Mexico as follows:

## SECTION 1: TITLE

This shall be known as Local Law 6 of the year 2022 for the Town of Mexico, a local law granting a partial tax exemption for qualifying persons with disabilities under Real Property Tax Law §459-C as enacted by the Oswego County Legislature.

## SECTION 2: PURPOSE AND INTENT

The County Legislature has, heretofore, adopted Local Law Number 3 of 2001 to provide a partial tax exemption for qualifying persons with disabilities in accordance with Real Property Tax Law §459-C. The County's intent of this local law is to SUPERCEDE County Local Law Number 3 of 2001 and to raise the maximum income levels to reflect changes in income, cost of living increases and expenses since 2001 and to have the partial exemption granted hereunder mirror the partial tax exemption allowed by the County of Oswego under Real Property Tax Law §467 for qualifying persons with disabilities. This local law increases the income sliding scale for the partial exemption to be granted hereunder consistent with Real Property Tax Law §459-C.

**SECTION 3. APPLICATION AND PARTIAL EXEMPTION GRANTED; COUNTY LOCAL LAW 3 OF 2001 SUPERCEDED**

The provisions of County Local Law Number 3 of 2001 be and are hereby SUPERCEDED in its entirety by this local law. The provisions of Real Property Tax Law Section 459-C relative to partial tax exemption to persons with disabilities who have limited incomes, shall apply to County Real Property Taxes levied by the County of Oswego.

**SECTION 4: QUALIFYING INCOME FOR THE PARTIAL EXEMPTION UNDER RPTL §459-C**

This local law hereby grants a partial exemption under RPTL §459-C, per the following sliding scale:

<b>Exemption Percentage</b>	<b>Income Range</b>	
	<b>Low</b>	<b>High</b>
50%	0	29,000.00
45%	29,000.01	29,999.99
40%	30,000.00	30,999.99
35%	31,000.00	31,999.99
30%	32,000.00	32,899.99
25%	32,900.00	33,799.99
20%	33,800.00	34,699.99
15%	34,700.00	35,599.99
10%	35,600.00	36,499.99
5%	36,500.00	37,399.99
0%	\$37,400 and over	

Said partial exemption will be given only to those persons who are “disabled” as defined in RPTL §459-C and who have qualifying income.

**SECTION 5: EFFECTIVE DATE**

This local law shall take effect immediately upon filing with the Secretary of State and shall be applied to assessment rolls prepared on the basis of a taxable status date of March 1, 2023, and thereafter.

**(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. 6 of 2022 of the ~~(County)(City)(Town)(Village)~~ of Mexico was duly passed by the Town Board on October 20 22, 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) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted (Elective Chief Executive Officer\*) on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.

**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) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. (Elective Chief Executive Officer\*)

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.

**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) (Name of Legislative Body) (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.

\* 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, 1 above.

(Seal)

Clerk of the county legislative body, City, Town or Village Clerk or  
officer designated by local legislative body  
Nicole Wild, Town Clerk

Date: \_\_\_\_\_