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LOCAL LAW NO. 5 - 1998

AUTHORIZING A PARTIAL REAL PROPERTY TAX EXEMPTION TO PERSONS WITH
DISABILITIES WHOSE INCOMES ARE LIMITED BY REASON OF SUCH DISABILITIES.

BE IT ENACTED BY THE ONONDAGA COUNTY LEGISLATURE OF THE COUNTY OF
ONONDAGA, NEW YORK, AS FOLLOWS:

Section 1. New York Real Property Tax Law Section 459-c authorizes municipalities to
provide a partial real property tax exemption for real property owned by persons with disabilities whose
incomes are limited by reason of such disabilities.

Section 2. New York Real Property Tax Law Section 459-(c)(1)(b) further authorizes
municipalities to adopt such an exemption to the extent provided in the following schedule:

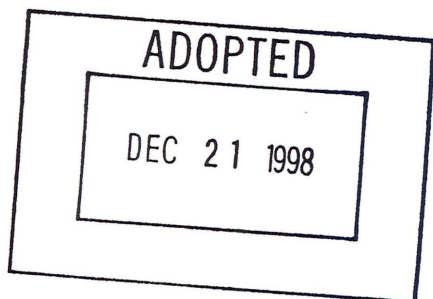
<u>EXEMPTION</u>	<u>INCOME LIMITS</u>
50%	\$ 18,500.00
45%	\$ 19,500.00
40%	\$ 20,500.00
35%	\$ 21,500.00
30%	\$ 22,400.00
25%	\$ 23,300.00
20%	\$ 24,200.00
15%	\$ 25,100.00
10%	\$ 26,000.00
5%	\$ 26,900.00

Section 3. Subject to the provisions of Real Property Tax Law Section 459-c a partial real
property tax exemption is hereby authorized for property owned by persons with disabilities whose
income is limited by reason of such disability.

Section 4. The income eligibility levels for such exemption are hereby established at the
maximum amounts authorized by Real Property Tax Law Section 459-(c)(1)(b), as described in Section 2
of this Local Law.

Section 5. This Local Law shall take effect in accordance with Sections 20 and 21 of the
Municipal Home Rule Law.

TAXEXEMP.LL
MJM/jwf



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LEGISLATURE