

**TOWN OF OTISCO
LOCAL LAW NO. #3 OF 2024**

**REPEAL OF TOWN OF OTISCO LOCAL LAW NO. ONE OF 1966 PROVIDING FOR
A PARTIAL TAX EXEMPTION OF REAL PROPERTY TAX BY CERTAIN PERSONS
WITH LIMITED INCOME OVER 65 YEARS OF AGE**

Be it enacted by the Town Board of the Town of Otisco, County of Onondaga, State of New York as follows:

1. **TITLE.** This Local Law shall be known and may be cited as the "Repeal of Town of Otisco Local Law No. One of 1966" (also hereinafter referred to as the "Local Law").

2. **LEGISLATIVE INTENT.** The Town Board of the Town of Otisco finds it necessary and desirable to repeal Town of Otisco Local Law No. One of 1966 providing for a partial tax exemption of real property tax by certain persons with limited income over 65 years old in order to allow the Town Board to update by Town Board Resolution the income limits of such persons to reflect more contemporaneous income levels and to include in the term "income" for purposes of applying the exemption distributions received from an individual retirement account or individual retirement annuity that were included in an applicant's federal adjusted gross income.

3. **REPEAL** Prior Local Law No. One of 1966 providing for a partial tax exemption of real property tax by certain persons with limited income over 65 years old is hereby repealed in its entirety.

4. **AUTHORITY/CONFLICT WITH OTHER LAWS.** This Local Law is enacted pursuant to the provisions of the Town Law and the Municipal Home Rule Law of the State of New York. During the duration of times that this Local Law is in effect, to the extent permitted by law, it shall take precedence over and shall be considered controlling over conflicting laws, rules, regulations and ordinances.

5. **CONSTRUCION/SEVERABILITY.** This Local Law shall be liberally construed so as to effectuate the purposes described in this Local Law.

If any clause, sentence, paragraph, section, article, subdivision, provision, or part of this Local Law shall be adjudged by any Court of competent jurisdiction to be void, invalid or unenforceable, such adjudication or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operations and only apply to the clause, sentence, paragraph, section, article, subdivision, provision, or part thereof directly involved in the controversy in which such adjudication or judgment shall have been rendered or so adjudged, and the remainder of this Local Law shall remain valid and in full force and effect.

6. EFFECTIVE DATE. This Local Law shall become effective upon filing with the New York State Secretary of State.

Town Board of the Town of Otisco

February 12, 2024.