

**COUNTY OF ONTARIO  
LOCAL LAW NO. 6 OF 2008**

**“A LOCAL LAW TO AMEND LOCAL LAW 5 OF 2001 ENTITLED A LOCAL LAW TO PROVIDE A  
PARTIAL EXEMPTION FROM COUNTY REAL PROPERTY TAXES TO QUALIFIED RESIDENT-  
APPLICANTS WHO ARE DISABLED IN CONFORMITY WITH SECTION 459-C OF THE NYS REAL  
PROPERTY TAX LAW”**

Be it enacted by the Board of the Supervisors of Ontario County as follows:

**SECTION 1:**

That Local Law No 5 of 2001 is amended as follows: Section 4 of Local Law No. 5 of 2001, is hereby amended as follows:

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 exceeds the sum of \$3,000.00, or such other sum not less than \$3,000.00, nor more than \$20,500.00 as may be provided by the local law. 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 the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and 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, inheritances or monies earned through employment in the federal foster grandparent program. 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.

SECTION 2: This local law shall take effect March 1, 2009.

Adopted November 13, 2008