

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 YORK

Local Law No. 1 of the year 2023

A local law to adopt a real property tax exemption for certain
(Insert Title)
qualifying senior citizens in accordance with NYS
Real Property Tax Section 467.

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

County City Town Village
(Select one:)

of YORK as follows:

"See attached documentation"

(If additional space is needed, attach pages the same size as this sheet, and number each.)

TOWN OF YORK LOCAL LAW NO. 1 of 2023

LOCAL LAW NO. 1: PROVIDING A PARTIAL EXEMPTION FROM REAL PROPERTY TAXES TO CERTAIN ELIGIBLE SENIOR CITIZENS

Be it enacted by the Town Board of the Town of York as follows:

Section 1. The intent of this Local Law is to adopt a real property tax exemption for certain qualifying senior citizens in accordance with New York State Real Property Tax Law §467.

Section 2. Real property owned by one or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife or siblings, one of whom is sixty-five years of age or over, and used as the legal residence of such person(s), shall be exempt from taxation up to a maximum of 50% of the assessed valuation provided the owner(s) meet the qualifications set forth in section 3 below.

The partial exemption to be granted hereunder shall be determined by 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. Any such income may not be offset by medical and prescription drug expenses actually paid by owner(s) which were not reimbursed or paid for by insurance.

Section 3. To be eligible for the exemption authorized by Real Property Tax Law §467 and implemented by this Local Law, the maximum income of such owner(s) shall not exceed \$28,000.00. Any such person(s) having a higher income shall be eligible for an exemption in accordance with the following schedule:

<u>ANNUAL INCOME</u>	<u>PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION</u>
\$0.00 - \$28,000.00	50 per centum
\$28,000.01 - \$28,999.99	45 per centum
\$29,000.00 - \$29,999.99	40 per centum
\$30,000.00 - \$30,999.99	35 per centum
\$31,000.00 - \$31,899.99	30 per centum
\$31,900.00 - \$32,799.99	25 per centum
\$32,800.00 - \$33,699.99	20 per centum
\$33,700.00 - \$34,599.99	15 per centum
\$34,600.00 - \$35,499.99	10 per centum
\$35,500.00 - \$36,399.99	5 per centum

Section 4. This Local Law supersedes all resolutions and Local Laws previously adopted by the York Town Board to implement a partial real property tax exemption for certain eligible sixty-five (65) years of age or older.

Section 5. This Local Law shall take effect immediately upon its filing in the Office of the Secretary of State.

Dated at York, New York
January 10, 2023 (Introduced)
February 7, 2023 (Adopted)

Christine Harris - York Town Clerk