

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. 2 of the year 20 23

A local law to adopt a real property tax exemption for persons
(Insert Title)
with disabilities who have a limited income in
accordance with NYS Real Property Tax Law Section 459-c

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. 2 of 2023

LOCAL LAW NO. 2: PROVIDING A PARTIAL EXEMPTION FROM REAL PROPERTY TAXES TO PERSONS WITH DISABILITIES WHO HAVE LIMITED INCOME

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 persons with disabilities who have a limited income in accordance with New York State Real Property Tax Law §459-c.

Section 2. Real property owned by a person with disabilities whose income is limited by reason of such disabilities, and used as the legal residence of such person, shall be exempt from taxation up to a maximum of 50% of the assessed valuation provided the owner meets the qualifications set forth in Section 3 below.

The partial exemption to be granted hereunder shall be determined by the income of the owner 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 which were not reimbursed or paid for by insurance.

Section 3. To be eligible for the exemption authorized by Real Property Tax Law §459-c and implemented by this Local Law, the maximum income of such person shall not exceed \$28,000.00. Any such person 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 persons with disabilities.

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