

(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~~ of Clarendon, Orleans County, New York
~~Town~~
~~Village~~

Local Law No. 2 of the year 2022.

A local law Increasing the Maximum Income Eligibility Level for the Senior Citizen Tax Exemption Under Section 467 of the Real Property Tax Law and Allowing the Disabled & Limited Income Exemption Under Section 459 of the Real Property Tax Law
(Insert Title)

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

~~County~~
~~City~~ of Clarendon, Orleans County, New York as follows:
~~Town~~
~~Village~~

SECTION 1: STATUTORY AUTHORITY

This local law is adopted pursuant to the provisions of the Municipal Home Rule Law and the Real Property Tax Law of the State of New York.

SECTION 2: TEXT OF LAW

The income eligibility level and the percentage of partial tax exemption previously established by Local law No. 1 of the Year 1997 and amended by Local Law No. 1 of 2014 pursuant to Real Property Tax Law Section 467 for persons sixty-five years of age or older is hereby repealed and is substituted therefore with the following schedule which shall control the income eligibility levels and the percentage of partial exemption to be allowed effective immediately and shall apply to assessment rolls prepared on taxable status dates occurring on and after March 1, 2023. In addition to the partial tax exemption established for persons sixty-five years of age or older, this local law establishes a percentage of partial tax exemption for Disabled persons pursuant to Real Property Tax Law Section 459. Real property owned by a person with disabilities whose income is limited by such disabilities, and used as the legal residence of such person, shall be entitled to a partial exemption from taxation in accordance

with the following schedule below which shall control the income eligibility levels and percentage of partial exemption to be allowed effective immediately and shall apply to assessment rolls prepared on taxable status dates occurring on and after March 1, 2023; to wit:

SENIOR EXEMPTION SCHEDULE

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
\$0 - \$19,000.00	50%
\$19,000.01 - \$19,999.99	45%
\$20,000.00 - \$20,999.99	40%
\$21,000.00 - \$21,999.99	35%
\$22,000.00 - \$22,899.99	30%
\$22,900.00 - \$23,799.99	25%
\$23,800.00 - \$24,699.99	20%
\$24,700.00 and over	0%

DISABILITY EXEMPTION SCHEDULE

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
\$0 - \$19,000.00	50%
\$19,000.01 - \$19,999.99	45%
\$20,000.00 - \$20,999.99	40%
\$21,000.00 - \$21,999.99	35%
\$22,000.00 - \$22,899.99	30%
\$22,900.00 - \$23,799.99	25%
\$23,800.00 - \$24,699.99	20%
\$24,700.00 - \$25,599.99	15%
\$25,600.00 - \$26,400.00	10%
\$26,500.00 - \$27,300.00	5%

SECTION 3. REPEALER

Local Law No. 1 of the Year 1997 and Local Law No. 1 of the Year 2014 and any other prior inconsistent local law, ordinance or resolution adopted pursuant to Real Property Tax Law section 467 is hereby repealed.

SECTION 4. EFFECTIVE DATE

This Local Law shall take effect immediately upon filing with the Department of State and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on and after March 1, 2023.