

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

Graveland

Local Law No. 2 of the year 20 23

A local law

(Insert Title)

Real property tax exemption for certain qualifying persons with disabilities in accordance with New York State Real Property Tax Law 459C.

Be it enacted by the

Town Board

(Name of Legislative Body)

of the

☐ County ☐ City ☒ Town ☐ Village
(Select one:)

of

Graveland

as follows:

See attached

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

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 20 23 of the (County)(City)(Town)(Village) of Graveland was duly passed by the Town Board (Name of Legislative Body) on March 9 20 23, in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 ____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ (Name of Legislative Body) on _____ 20 ____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) and was deemed duly adopted on _____ 20 ☐ ☐ , in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 ____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ (Name of Legislative Body) on _____ 20 ____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) on _____ 20 ____.

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20 ____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 ____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ (Name of Legislative Body) on _____ 20 ____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) on _____ 20 _____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20 ____, in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

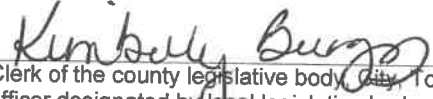
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.


Clerk of the county legislative body, ~~City~~ Town or Village Clerk or
officer designated by local legislative body

Date: March 9, 2023

(Seal)

TOWN OF GROVELAND 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 Groveland 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 Groveland 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 Groveland, New York
February 9, 2023 (Introduced)
March 9, 2023 (Adopted)

Kimberly Burgess - Groveland Town Clerk