

Local Law Filing

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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.

Town of Hillsdale

Local Law No. 3 of the year 2023

A Local Law amending the Code of the Town of Hillsdale, Part 2 (General Legislation), Chapter 210 (Taxation), Article IV (Senior Citizens Exemption) to provide real property tax exemptions for Senior Citizens pursuant to Section 467 of the Real Property Tax Law.

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

Section 1. LEGISLATIVE INTENT AND PURPOSE

The purpose of this local law is to recognize and update the real property tax exemptions for senior citizens as authorized under New York Real Property Tax Law.

Section 2. AUTHORIZATION

This local law is enacted pursuant to the requirements set forth in the New York State Real Property Tax Law § 467 to establish income levels for senior citizens.

Section 3. ENACTMENT

The Code of the Town of Hillsdale, Part 2 (General Legislation), Chapter 210 (Taxation), Article IV (Senior Citizens Exemption) is amended to read as follows:

§ 210-10 Authorization.

This Article is adopted pursuant to the authority of Real Property Tax Law § 467. All definitions, terms, and conditions of such statute shall apply to this Article.

§ 210-11 Exemption levels.

The Town of Hillsdale hereby adopts the following sliding scale schedule relative to income levels and the percentage of assessed valuation exempt from taxation:

| <u>Annual Income</u> | <u>% of Exemption</u> |
|-----------------------|-----------------------|
| \$34,000.00 and under | 50 |
| \$34,000.01-34,999.99 | 45 |
| \$35,000.00-35,999.99 | 40 |
| \$36,000.00-36,999.99 | 35 |
| \$37,000.00-37,899.99 | 30 |
| \$37,900.00-38,799.99 | 25 |
| \$38,800.00-39,699.99 | 20 |
| \$39,700.00-40,599.99 | 15 |
| \$40,600.00-41,499.99 | 10 |
| \$41,500.00-42,399.99 | 5 |

§ 210-12 Repealer.

Any prior local law currently in existence which is inconsistent with the terms of this local law is hereby repealed.

§ 210-13 When effective.

This local law shall take effect on January 1, 2024 and shall apply to taxable status dates occurring on or after such date.

Section 4. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm, corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm, corporation, or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 5. EFFECTIVE DATE.

This local law shall take effect on January 1, 2024 and shall apply to taxable status dates occurring on or after such date.