

LOCAL LAW No. 1 OF 2023
VILLAGE OF ATHENS
DISABLED AND LOW-INCOME CITIZENS
REAL PROPERTY TAX EXEMPTIONS

Be it enacted by the Village of Athens as follows:

Section 1. Title

This Local Law shall be known as “A Local Law Establishing Income Levels for Real Property Taxes for Disabled and Low-Income Citizens.”

Section 2. Authorization

This local law is enacted pursuant to the requirements set forth in the New York State Real Property Tax Law §459 to establish real property tax income levels for disabled and low-income citizens.

Section 3. Exemption Levels

The Village of Athens hereby adopts raising the maximum level of income for persons eligible for the within exemption to a 50% exemption to \$34,000.00. The “sliding scale” provisions of New York Real Property Tax Law §459 (c) are also hereby adopted and are shown below.

Maximum Income Limit -	\$34,000.00	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	\$41,499.99	10%
	\$41,500.00	\$42,399.99	5%

Section 4. Repealer

Any prior local law currently in existence which is inconsistent with the terms of this local law is hereby repealed.

Section 5. Effective

This Local Law shall take effect immediately in accordance with the requirements of the New York State Municipal Home Rule Law