### LOCAL LAW NO. 2 OF 2023

# VILLAGE OF ATHENS LOCAL LAW ESTABLISHING SENIOR CITIZEN TAX EXEMPTION PURSUANT TO SECTION 467 OF THE REAL PROPERTY TAX LAW

Be it enacted by the Village Board of the Village of Athens, in the County of Greene, as follows:

#### SECTION 1. TITLE.

This local law shall be known as the "Senior Citizen Tax Exemption Establishment Law of the Village of Athens, Greene County, New York."

#### SECTION 2. AUTHORITY.

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

#### SECTION 3. LEVEL OF EXEMPTION.

The Village of Athens hereby adopts as the maximum level of income for persons eligible for the within exemption as \$34,000.00 (Thirty Four Thousand Dollars). The "sliding scale" provisions of New York Real Property Tax Law §467 (1)(b)(1) 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Any prior local law currently in existence which is inconsistent with the terms of this local law is hereby repealed.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

## VILLAGE OF ATHENS

Incorporated 1805
2 First Street
Athens, New York 12015
TDD 1-800-662-1220
Tel (518) 945-1551

Athens Police Department Chief Roger Masse

Code Enforcement Edward Tercasio/Jeff Ruso

> Village Clerk Mary Jo Wynne

February 22, 2023

Mayor Amy Serrago

Trustee Gail Lasher

Trustee Robert Scott

Trustee Joshua Lipsman Trustee Stephan Bradicich

#### **RESOLUTION:**

Village of Athens Local Law Establishing Senior Citizen Tax Exemption Pursuant To Section 467 Of the Real Property Tax Law

## Level of Exemption

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At the Village Board Meeting held on February 22, 2023 a MOTION was made to pass the Village of Athens Local Law Establishing a Senior Citizen Tax Exemption Pursuant To Section 467 of the Real Property Tax Law.

Record of Vote: Mayor Serrago—Aye Trustee Lasher---Aye Trustee Bradicich---Aye Trustee Scott---Aye Trustee Lipsman---Aye

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