

**LOCAL LAW NO. 1 OF THE YEAR 2023
OF THE TOWN OF GENESEO**

A local law to add a new Article to Chapter 96, "Taxation" of the Code of the Town of Geneseo, Livingston County, New York, which is to be known as "Senior Citizens Tax Exemption."

TITLE.

This Local Law may be cited as the "Senior Citizens Tax Exemption Law of the Town of Geneseo, New York."

AUTHORITY.

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

INTENT.

This Local Law is authorized by § 467 of the Real Property Tax Law and any related amendments thereto wherein a town, after a public hearing, may enact a local law granting a fifty-percent tax exemption on real property owned by persons 65 years of age or over meeting the statutory qualifications.

EXEMPTION GRANTED.

Residential real property located in the Town of Geneseo and owned by one or more persons who has attained the age of 65 years of age and over, and whose income is limited as noted herein, and which said real property is used as the legal and primary residence of such person, shall be entitled to a partial exemption from taxation to the maximum extent of 50% of the assessed valuation.

REPEALER.

Any other local law, ordinance, or resolution inconsistent herewith is hereby repealed. This article expressly repeals and replaces any prior local law adopted by this Board establishing such exemption.

ELIGIBILITY FOR EXEMPTION.

- A. To be eligible for the full exemption authorized by Real Property Tax Law § 467 and implemented by this article, the maximum annual income of such person shall not exceed the annual income amount that is equal to the exemption schedule adopted by the Livingston County Board of Supervisors, as may be amended from time to time.
- B. The aforesaid schedule shall automatically apply and take effect upon its receipt from the County of Livingston by the Town Assessor, without public hearing.
- C. This section shall take effect immediately and shall remain in effect unless amended by local law.

ANNUAL APPLICATION REQUIRED.

- A. Each applicant for a partial tax exemption for real property of aged persons must file such application each year.
- B. Application for such exemption must be filed on or before the taxable status date of the Town, by the owner or all the owners of the property each year on forms prescribed by the New York State Department of Taxation and Finance Office and as made available by the Town of Geneseo.
- C. In the event that any of the questions on said application are not completed, the Assessor may deny said application.
- D. An owner's income is to be reported on the basis of the latest preceding income tax year prior to the date of application; such income tax year is generally equivalent to the preceding calendar year.

PENALTIES FOR OFFENSES; DISQUALIFICATION FROM EXEMPTION.

Any conviction of having made any willful false statement in the application for such exemption shall be punishable by a fine of not more than \$100 and shall disqualify the applicant or applicants from further exemption for a period of five years.

SEVERABILITY.

Should any provision of this Local Law declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of this Local Law as a whole or any part thereof other than the part so decided to be unconstitutional or invalid.

EFFECTIVE DATE.

This Local Law shall be effective upon its adoption and filing with the Secretary of State.