

TOWN OF GREENPORT LOCAL LAW NO. 1 OF 2023

A LOCAL LAW AMENDING CHAPTER 110 OF THE TOWN CODE OF THE TOWN OF GREENPORT

BE IT ENACTED by the Town Board of the Town of Greenport in the County of Columbia (the "Town") as follows:

Section 1. Title of the Local Law.

This local law shall be entitled "A Local Law Amending Chapter 110 of the Town Code of the Town of Greenport."

Section 2. Authorization.

This Local Law to amend the Town Code of the Town of Greenport is enacted pursuant to the authorization established by New York State Municipal Home Rule Law Section 10.

Section 3. Purpose.

The Town of Greenport finds that due to a changing economy and state guidance on the same the Town needs to update its maximum income for the sliding scale option for the senior citizens and disable persons real property tax exemption.

Section 4. Amendment of Section 110-1 of the Town Code.

Section 110-1, titled "Exemption Established," is hereby repealed and replaced with the following language:

"In accordance with § 467 of the Real Property Tax Law, property owners over 65 years of age who are owners of real property used exclusively for residential purposes may be exempt from Town real property taxes. The Town desires to provide such exemption in accordance with 110 Attachment 4 if said owners fulfill certain qualifications, including a limited income of the owner or the combined income of owners of real property which does not exceed a maximum income limit as set forth in RPTL § 467."

Section 5. Amendment of Section 110-2 of the Town Code.

Section 110-2, titled "Sliding Scale Option" is hereby repealed and replaced with the following language:

"The Town hereby adopts the sliding scale option set forth in 110 Attachment 4."

Section 6. Amendment of Section 110-11 of the Town Code.

Section 110-11, titled "Eligibility," is hereby repealed and replaced with the following language:

Pursuant to § 459-c of the Real Property Tax Law, persons with disabilities who are owners of real property used exclusively for residential purposes shall be partially exempt from Town real property taxes in accordance with 110 Attachment 4 if said owners fulfill certain qualifications, including a limited income of the owner or the combined income of owners of real property which does not exceed a maximum income limit as set forth in RPTL § 459-c.”

Section 7. Amendment of Section 110-12 of the Town Code.

Section 110-12, titled “Sliding Scale Option” is hereby repealed and replaced with the following language:

“The Town hereby adopts the sliding scale option set forth in 110 Attachment 4.”

Section 8. Severability.

If any clause, sentence, paragraph, section or part of this Local Law shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined to its operation in said clause, sentence, paragraph, section or part of this Local Law.

Section 9. Supersession.

Pursuant to the powers granted by the Municipal Home Rule, this Local Law supersedes all provisions of the Town of Greenport Town Code, in so far as such statutes are inconsistent with this Local Law and any other laws or regulations of the Town of Greenport are superseded to the extent necessary to give this Local Law full force and effect. All other provisions shall remain the same.

Section 10. Effective Date.

This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Municipal Home Rule Law Section 27.

TAXATION
110 Attachment 4

**Town of Greenport
Real Estate Tax Exemptions Commencing January 1, 2023**

- A. Exemption for senior citizens and disabled persons.
Pursuant to Real Property Tax Law (RPTL) Section 467 (b)(1) (senior citizens) and RPTL Section 459-c, the following exemption levels apply. For years 2023, 2024, and 2025 (and beyond), the maximum allowable exemption is:

2023:

<u>Exemption</u>	<u>Income</u>
50%	Up to \$40,000
45%	\$40,000.01 - \$40,999.99
40%	\$41,000.00 - \$41,999.99
35%	\$42,000.00 - \$42,999.99
30%	\$43,000.00 - \$43,899.99
25%	\$43,900.00 - \$44,799.99
20%	\$44,800.00 - \$45,699.99
15%	\$45,700.00 - \$46,599.99
10%	\$46,600.00 - \$47,499.99
5%	\$47,500.00 - \$48,399.99

2024:

<u>Exemption</u>	<u>Income</u>
50%	Up to \$45,000
45%	\$45,000.01 - \$45,999.99
40%	\$46,000.00 - \$46,999.99
35%	\$47,000.00 - \$47,999.99
30%	\$48,000.00 - \$48,899.99
25%	\$48,900.00 - \$49,799.99
20%	\$49,800.00 - \$50,699.99
15%	\$50,700.00 - \$51,599.99
10%	\$51,600.00 - \$52,499.99
5%	\$52,500.00 - \$53,399.99

2025 and beyond:

<u>Exemption</u>	<u>Income</u>
50%	Up to \$50,000
45%	\$50,000.01 - \$50,999.99
40%	\$51,000.00 - \$51,999.99
35%	\$52,000.00 - \$52,999.99
30%	\$53,000.00 - \$53,899.99
25%	\$53,900.00 - \$54,799.99
20%	\$54,800.00 - \$55,699.99
15%	\$55,700.00 - \$56,599.99
10%	\$56,600.00 - \$57,499.99
5%	\$57,500.00 - \$58,399.99

