

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

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.

County City Town Village
(Select one.)

of Hudson _____

Local Law No. 4 _____ of the year 20²⁴ _____

A local law creating an updated real property tax exemption for real property owned by
(Insert Title)
senior citizens with limited incomes.

Be it enacted by the Common Council _____ of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of Hudson _____ as follows:

(If additional space is needed, attach pages the same size as this sheet, and number each.)

~~Proposed~~
City of Hudson
Local Law No. 4 of the year 2024

A local law amending Chapter 275, Article II of the City of Hudson, New York to Create an Updated Real Property Tax Exemption for Real Property Owned by Senior Citizens with Limited Incomes Pursuant to the New York Real Property Tax Law Section 467.

BE IT ENACTED BY THE COMMON COUNCIL OF THE CITY OF HUDSON AS FOLLOWS:

SECTION 1. TITLE

This Local Law shall be known as the “City of Hudson Senior Citizen Tax Exemption Law,” a local law updating the exemption provisions of NY Real Property Tax Law Section 467.

SECTION 2. LEGISLATIVE FINDINGS AND INTENT

The New York State Legislature has enacted new, higher income limits for the senior citizen tax exemption. The income eligibility provisions effective in the City of Hudson have not been amended since the City enacted Local Law No. 1 of 2007. The purpose of this law is to amend the tax exemption provisions applicable to senior citizens under existing laws in order to increase the income eligibility levels, as permitted under the 2023 amendments of Section 467 of the New York Real Property Tax Law.

SECTION 3. STATEMENT OF AUTHORITY

This local law is authorized by the Municipal Home Rule Law (Chapter 36-a of the Consolidated Laws of the State of New York) and Section 467 of the New York State Real Property Tax Law.

SECTION 4. AMENDMENTS/REPEAL OF PRIOR LOCAL LAW

As of the effective date of this Local Law, Chapter 275, Article II, Section of the City of Hudson Code is repealed and replaced with the following:

§ 275-15. **Exemption Granted.** The City of Hudson does hereby (1) grant a tax exemption of up to 50% on real property within its said corporate limited owned by persons 65 years of age or over, pursuant to the provisions and qualification as set forth in § 467 of the Real Property Tax Law of the State of New York, and the amendments and revisions thereof, and (2) adopts the sliding scale schedule relative to income levels and the percentage of assessed valuation exempt from taxation.

§ 275-16. **Income Limit.** No exemption shall be granted if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of \$42,399. on real property owned by

one (1) or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by spouses or by siblings, one (1) of whom is sixty-five (65) years of age or over, to the extent of the percentage of assessed valuation provided in the following schedule, determined by the maximum eligibility level also provided in the following schedule, determined by the maximum income eligibility level also provided in the following schedule:

<u>ANNUAL INCOME</u>	<u>PERCENTAGE OF ASSESSED VALUATION EXEMPT FROM TAXATION</u>
\$34,000 or less	50
More than \$34,000 but less than \$35,000	45
\$35,000 or more but less than \$36,000	40
\$36,000 or more but less than \$37,000	35
\$37,000 or more but less than \$37,900	30
\$37,900 or more but less than \$38,800	25
\$38,800 or more but less than \$39,700	20
\$39,700 or more but less than \$40,600	15
\$40,600 or more but less than \$41,500	10
\$41,500 or more but less than \$42,400	5

SECTION 5. SEVERALBILITY

The invalidity of any word, section, clause, paragraph, sentence, part or provision of this local law shall not affect the validity of any other part of this local law which can be given effect without such invalid part or parts.

SECTION 6. EFFECTIVE DATE

This law shall take effect November 30, 2024 and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on and after January 1, 2025. This Local Law shall take effect immediately upon filing with the Secretary of State.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. 4 of 20²⁴ of the (County)(City)(Town)(Village) of Hudson was duly passed by the Common Council on March 19 20²⁴, and was (approved)(~~not approved~~) ~~(repassed after disapproval)~~ by the Mayor and was deemed duly adopted on April 8 20²⁴, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) ~~(repassed after disapproval)~~ by the _____ on _____ 20____.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) ~~(repassed after disapproval)~~ by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

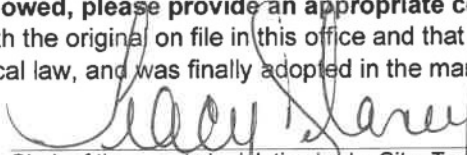
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 2 above.



Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 4-9-2024

(Seal)