

**A LOCAL LAW AMENDING ARTICLE II SENIOR CITIZENS EXEMPTION OF THE GEDDES TOWN CODE, BY STRIKING SAID ARTICLE AND REPLACING IT WITH A NEW ARTICLE II ENTITLED SENIOR CITIZEN AND PERSONS WITH DISABILITIES AND LIMITED INCOME EXEMPTION AND PROVIDING FOR INCREASED INCOME ELIGIBILITY THRESHOLDS FOR REAL PROPERTY TAX EXEMPTIONS**

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF GEDDES AS FOLLOWS:

**Section 1.**

The Town of Geddes Town Code, being Local Law No.1 of 2001, as has previously been amended, is hereby further amended at Article II “Senior Citizens Exemption” by striking the existing Article II and adding a new Article II entitled “Senior Citizens and Persons with Disabilities and Limited Income Exemption” to provide for increased income eligibility thresholds for real property tax exemptions for senior citizens and persons with disabilities and limited income, to read as follows:

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ARTICLE II Senior Citizens and Persons with Disabilities and Limited Income Exemption

§200-2 Purpose

The purpose of this article is to adopt for the Town of Geddes the provisions contained in § 467 and §459-c of the Real Property Tax Law of the State of New York, including amendments thereto which may be enacted after the effective date of this article with respect to the granting of a partial exemption from taxation of real property owned by persons who are either 65 years of age or over or who are persons with disabilities and limited income.

§ 200-2.1 **Definitions.**

The meanings of words and expressions as used in this chapter shall be identical to their meanings as used in RPTL § 467 and §459-c, respectively.

§ 200-2.2 **Exemption.**

**A.**

Real property owned by persons 65 years of age or over or persons with disabilities and limited income shall be exempt from taxation by the Town of Geddes to the extent determined from time to time by resolution adopted by the Town Board after a public hearing in accordance with RPTL § 467 and/or §459-c, respectively.

**B.**

Except as stated in this chapter or by resolution adopted pursuant to Subsection A above, the entitlement to, eligibility for and the procedural requirements for applying for and obtaining said tax exemption shall be as set forth in RPTL § 467 and/or §459-c, respectively.

**C.**

The Town Board shall cause notice of the public hearing required by Subsection A above to be published in the official newspaper of the Town of Geddes not less than 10 nor more than 20 days before the date set for said hearing.

**D.**

No person who otherwise qualifies for a tax exemption pursuant to § 467 and/or §459-c, respectively, of the Real Property Tax Law of the State of New York and this article shall be denied such exemption if, during any year after the effective date of this subsection, said person becomes 65 years of age or becomes a person with disabilities after the taxable status date and before December 31 of the same year.

**E.**

In computing the income of owners of property for the purposes of determining the amount of the exemption to which such owners shall be entitled under this article, such income shall not include veterans' disability compensation as defined in Title 38 of the United States Code.

**F.**

Notwithstanding any provision of this chapter to the contrary, an owner of real property who otherwise qualifies for the exemption set forth in RPTL § 467 and/or §459-c, respectively may make an application for the exemption to the Town Assessor after the taxable status date but before July 31 in any year, such late application to be accompanied by an explanation setting forth good cause for the owner having failed to submit the exemption application prior to the annual taxable status date occurring in March of each year. The Assessor will not unreasonably deny or withhold the grant of the exemption to owners who otherwise qualify and "good cause" shall be established for, among other reasons, circumstances where an owner has unintentionally failed to timely submit their exemption application but would otherwise qualify for the exemption.

**§ 200-2.3Schedule of eligibility.**

- A. Real property owned by persons 65 years of age or over shall be exempt from town taxes according to the following schedule:

EXEMPTION	INCOME LIMITS
50%	\$50,000.00
45%	\$50,999.99
40%	\$51,999.99
35%	\$52,999.99
30%	\$53,899.99

25%	\$54,799.99
20%	\$55,699.99
15%	\$56,599.99
10%	\$57,499.99
5%	\$58,399.99

- B. Real property owned by persons with disabilities and limited income shall be exempt from town taxes according to the following schedule:

EXEMPTION	INCOME LIMITS
50%	\$50,000.00
45%	\$50,999.99
40%	\$51,999.99
35%	\$52,999.99
30%	\$53,899.99
25%	\$54,799.99
20%	\$55,699.99
15%	\$56,599.99
10%	\$57,499.99
5%	\$58,399.99

**§ 200-3 When effective.**

This article shall take effect immediately and the schedule of eligibility herein set forth applies to assessment rolls whose taxable status dates occur on or after March 1, 2023.”

**Section 2.**

Local law No.: 1 of 2001, as amended, remains in full force and effect except as hereinabove amended.

**Section 3.**

This local law shall take effect immediately upon filing with the Secretary of State.