

Local Law Filing

STATE

162 WASHINGTON AVENUE, ALBANY, NY 12231

NEW YORK STATE DEPARTMENT OF

(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.

STATE RECORDS

FEB 29 2024

Town of Naples

Local Law 3 of the year 2024

DEPARTMENT OF STATE

A Local Law establishing uniformity of age and income qualification for the senior citizen real property tax assessment exemption extended pursuant to § 467 of the RPTL of the State of New York.

Be it enacted by the Town of Naples as follows:

Section 1. Short Title.

This Local Law shall hereafter be known as the “Town of Naples Senior Citizen Real Property Tax Assessment Exemption Age and Income Eligibility Uniformity Law of 2024.”

Section 2. Legislative Intent

The purpose of this Local Law is to establish uniformity for age and income qualification for the senior citizen real property tax assessment exemption extended pursuant § 467 of the RPTL of the State of New York.

Section 3. Legislative Authority.

This Local Law is enacted pursuant to the provisions of the Municipal Home Rule Law (MHRL) of the State of New York and the applicable provisions of the Real Property Tax Law of the State of New York, with the procedural provisions of the MHRL controlling.

Section 4. Provisions.

Article I “Senior Citizen Exemption”, of Chapter 120, “Taxation” of the Code of the Town of Naples is amended to provide as follows;

I. Section 120-1 of the Code of the Town of Naples is amended in full to provide as follows:

§120. Senior Citizen Real Property Tax Assessment Exemption.

A. In order to qualify by age for the Senior Citizen real property tax assessment exemption established by §467 of the RPTL of the State of New York, all of the owners of the real property must be at least sixty-five years of age or older, or in the case of real property owned by husband and wife or by siblings, one of the owners must be at least sixty-five years of age, as of December 31 of the tax year for which such application for exemption is being made, provided the application is submitted prior to Taxable Status Day, that being March 1 of the tax year for which the exemption application is being made. This Local Law shall apply to applications made for the tax year 2024 and subsequent years.

B. Income Eligibility Levels.

The income of the owner or the combined income of the owners for the income tax year immediately preceding the date of making application for exemption must fall within the following scale:

<u>Annual Income</u>	<u>Percentage of Assessed Valuation Exemption From Taxation</u>
\$0 to \$18,000.00	50%
\$18,000.01 to \$18,999.99	45%
\$19,000.00 to \$19,999.99	40%
\$20,000.00 to \$20,999.99	35%
\$21,000.00 to \$21,899.99	30%
\$21,900.00 to \$22,799.99	25%
\$22,800.00 to \$23,699.99	20%
\$23,700.00 to \$24,599.99	15%
\$24,600.00 to \$25,499.99	10%
\$25,500.00 to \$26,399.99	05%

Income tax year shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return, or if no such return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, net rental income, salary or earnings and net income from self-employment, but shall not include gifts or inheritances.

Income shall mean the “adjusted gross income” for federal income tax purposes as reported on the applicant’s federal or state income tax return for the applicable income tax

year, subject to any subsequent amendments or revisions, plus any social security benefits not included in such federal adjusted gross income; provided that if no such return was filed for the applicable income tax year, the applicant's income shall be determined based on the amounts that would have so been reported if such a return had been filed. Distributions received from an individual retirement account or individual retirement annuity shall also be included within the meaning of income.

Section 5. Effective date.

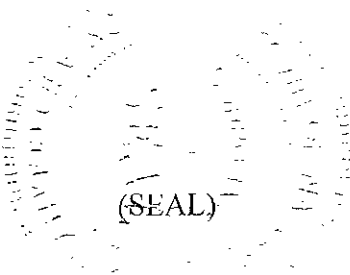
This local law shall take effect immediately upon its filing with the Secretary of State of the State of New York, subsequent to having been duly adopted by the Town Board of the Town of Naples.

(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. 3, of the year 2024, was duly passed by the Town Board of the Town of Naples on February 6, 2024, in accordance with the applicable provisions of law.

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 1 above.



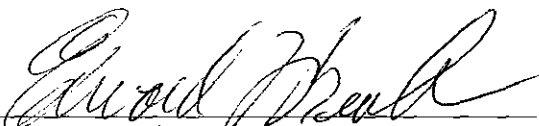
Morgan Riesenberger
Morgan Riesenberger, Town Clerk

Date: February 21, 2024

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality)

STATE OF NEW YORK)
COUNTY ONTARIO) ss:

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.


Edward J. Brockman, Town Attorney

Town of Naples

Date: February 15, 2024