

TOWN OF SARATOGA TOWN BOARD

RESOLUTION #23-30 DATE: 02/13/2023

**ADOPTION OF LOCAL LAW 1, 2023 – AMENDMENT OF
LOCAL LAW #5 OF 2011-AMENDING THE DISABILITY TAX EXEMPTION**

**Offered by Councilmember Michael McLoughlin
Seconded by Councilmember Maxine Lautenberg**

At the regular meeting of the Town Board of the Town of Saratoga, County of Saratoga, State of New York, held on February 13, 2023, the following resolution was made as indicated above,

WHEREAS, the Town Board has recognized the need to increase the Disability Tax Exemption due to inflation; and

WHEREAS, the Town Board of the Town of Saratoga has held a public hearing and received input from the townspeople; now therefore be it

RESOLVED, by the Town Board of the Town of Saratoga to adopt Local Law 1 of 2023, amending **Local Law #5 of 2011 increasing the Disability Tax Exemption.**
(Local Law #1 of 2023 is attached.)

Subject to all of the conditions, definitions and requirements set forth in Section 459-C of the Real Property Tax Law, real property owned by one or more persons with disabilities, or real property owned by a husband and wife, or both, or by siblings, at least one of whom has a disability, and whose income is limited by reason of such disability, shall be exempt from taxation to the extent set forth in the schedule below:

<u>NEWLY AMENDED</u> <u>ANNUAL INCOME</u>	<u>% EXEMPTION</u>	<u>PREVIOUS</u> <u>ANNUAL INCOME</u>	<u>% EXEMPTION</u>
Less than \$16, 501	50	Less than \$16, 501	50
\$16,501 but less than \$17,500.99	45	\$16,501 but less than \$17,500	45
\$17,501 but less than \$18,500.99	40	\$17,501 but less than \$18,500	40
\$18,501 but less than \$19,500.99	35	\$18,501 but less than \$19,500	35
\$19,501 but less than \$20,400.99	30	\$19,501 but less than \$20,500	30
\$20,401 but less than \$21,300.99	25	\$20,500 but less than \$21,500	25
\$21,301 but less than \$22,200.99	20	\$21,501 but less than \$22,500	20
\$22,201 but less than \$23,100.99	15	\$22,501 but less than \$23,500	15
\$23,101 but less than \$24,000.99	10	\$23,501 but less than \$24,500	10
\$24,001 but less than \$24,900.99	5	\$24,501 but less than \$25,500	5

Adopted by the following vote:
Supervisor Thomas Wood – absent
Councilman Michael McLoughlin – aye
Councilwoman Ruth Drumm - aye
Councilman Gary Squires – aye
Councilwoman Maxine Lautenberg - aye

Carried 4 - 0

STATE OF NEW YORK)
COUNTY OF SARATOGA) ss:

I, Linda A. McCabe, Town Clerk, do hereby certify that the foregoing is a true copy, and the whole thereof, of a Resolution duly adopted by the Town Board of the Town of Saratoga on the 13th day of February, 2023.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 13th day of February, 2023.

Linda A. McCabe
Town Clerk

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.

Town of Saratoga

Local Law No. 1 of the year 2023

A local law amending Local Law 5 of 2011, the real property tax exemption for disabled persons with limited income

Be it enacted by the Town Board
(Name of Legislative Body)

Town of Saratoga as follows:

Section 1 – Exemption granted and schedule of income eligibility

Section 375-6 of the Town Code of the Town of Saratoga is amended to read as follows:

Subject to all of the conditions, definitions and requirements set forth in Section 459-C of the Real Property Tax Law, real property owned by one or more persons with disabilities, or real property owned by a husband and wife, or both, or by siblings, at least one of whom has a disability, and whose income is limited by reason of such disability, shall be exempt from taxation to the extent set forth in the schedule below:

<u>ANNUAL INCOME</u>	<u>PERCENTAGE EXEMPTION</u>
Less than \$16, 501	50
\$16,501.01 but less than \$17,500.99	45
\$17,501 but less than \$18,500.99	40
\$18,501 but less than \$19,500.99	35
\$19,501 but less than \$20,400.99	30
\$20,401 but less than \$21,300.99	25
\$21,301 but less than \$22,200.99	20
\$22,201 but less than \$23,100.99	15
\$23,101 but less than \$24,000.99	10
\$24,001 but less than \$24,900.99	5

The income schedule set forth above shall be that for the latest preceding income tax year prior to the date of application. Where title is vested in either the husband or wife, or one sibling, their combined income may not exceed such sum.

Section 2 – Effective Date

This local law shall take effect immediately.

(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. 1 of 2023 of the ~~(County)(City)(Town)(Village)~~ of Saratoga was duly passed by the Town Board on February 13 2023, 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. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* on _____ 20 , in accordance with the applicable provisions of law.

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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(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) *(Name of Legislative Body)* (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.

* 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 _____ above.

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

Date: 2/16/2023

(Seal)