

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 Tonawanda

Local Law No. 1 of the year 2024

A local law to Amend Chapter 189 of the Code of the Town of Tonawanda, (as
(Insert Title)
Recodified by Local Law 3-83) Entitled "Taxation"

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

County City Town Village
(Select one:)

of Tonawanda as follows:

LOCAL LAW 1-2024

A LOCAL LAW TO AMEND CHAPTER 189 OF THE CODE OF THE TOWN OF TONAWANDA, (as Recodified by Local Law 3-83) ENTITLED "TAXATION"; and;

BE IT FURTHER RESOLVED, that a copy of Local Law 1-2024 in its entirety be posted on the Town Clerk's Bulletin Board and that a notice of adoption be published once in the Ken-Ton Bee, a newspaper regularly published and having general circulation in the Town, and posted as provided by law; and;

BE IT FURTHER RESOLVED, that the Town Clerk be and she hereby is directed to file said Local Law 1-2024 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. 1 of 2024 of the Town of Tonawanda was duly passed by the Town Board on February 26, 2024, in accordance with the applicable provisions of law.

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.

Town Clerk of the Town of Tonawanda

(Seal)

Date: _____

1/31/24

LOCAL LAW INTRO. 1 of 2024

A LOCAL LAW TO AMEND CHAPTER 189 OF THE CODE OF THE TOWN OF TONAWANDA, NEW YORK, (as recodified by Local Law 3-83), ENTITLED “TAXATION”.

Be it Enacted by the Town Board of the Town of Tonawanda as Follows:

Section 1. Pursuant to Chapter 276 of the 2023 Session Laws of the State of New York (S. 7384-A), which amends the Real Property Tax Law in relation to income requirements for certain real property tax exemptions, §189-21, Amount of exemption, of Article VIII, Exemption for Disabled Persons with Limited Income, of Chapter 189, Taxation, of the Code of the Town of Tonawanda is hereby amended to read as follows:

§189-21. Amount of exemption.

Effective as hereinafter provided, there shall be an exemption from taxation for general Town purposes to the extent of the percentage of assessed valuation provided in the following schedule, determined by the maximum income exemption eligibility level also provided in the following schedule up to a maximum of 50% of the assessed valuation of real property owned by one or more persons with disabilities, or real property owned by a husband, wife, or both, or by siblings, at least one of whom has a disability, and whose income, as hereinafter defined, is limited by reason of such disability:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
\$29,000.00 or less	50%
29,000.01 - 29,999.99	45%
30,000.00 - 30,999.99	40%

31,000.00 - 31,999.99	35%
32,000.00 - 32,899.99	30%
32,900.00 - 33,799.99	25%
33,800.00 - 34,699.99	20%
34,700.00 - 35,599.99	15%
35,600.00 - 36,499.99	10%
36,500.00 - 37,399.99	5%.

Section 2. Severability.

If any clause, sentence, paragraph or part of this local law or the application thereof to any person or circumstances shall be adjudged by any court to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof or the application thereof to other persons and circumstances, but shall be confined in its operation to the clause, sentence, paragraph or part thereof and the persons and circumstances directly involved in the controversy in which such judgment shall have been rendered.

Section 3. Effective Date

This Local Law shall take effect immediately upon filing with the Secretary of State of New York.