

TOWN OF LIVONIA LOCAL LAW NO. 2 of 2023

LOCAL LAW NO. 2 PROVIDING A PARTIAL EXEMPTION FROM REAL PROPERTY TAXES TO CERTAIN ELIGIBLE SENIOR CITIZENS

Be it enacted by the Town Board of the Town of Livonia as follows:

Section 1. The intent of this Local Law is to adopt a real property tax exemption for certain qualifying senior citizens in accordance with New York State Real Property Tax Law §467.

Section 2. Real property owned by one or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife or siblings, one of whom is sixty-five years of age or over, and used as the legal residence of such person(s), shall be exempt from taxation up to a maximum of 50% of the assessed valuation provided the owner(s) meet the qualifications set forth in section 3 below.

The partial exemption to be granted hereunder shall be determined by 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. Any such income may not be offset by medical and prescription drug expenses actually paid by owner(s) which were not reimbursed or paid for by insurance.

Section 3. To be eligible for the exemption authorized by Real Property Tax Law §467 and implemented by this Local Law, the maximum income of such owner(s) shall not exceed \$28,000.00. Any such person(s) having a higher income shall be eligible for an exemption in accordance with the following schedule:

<u>ANNUAL INCOME</u>	<u>PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION</u>
\$0.00 - \$28,000.00	50 per centum
\$28,000.01 - \$28,999.99	45 per centum
\$29,000.00 - \$29,999.99	40 per centum
\$30,000.00 - \$30,999.99	35 per centum
\$31,000.00 - \$31,899.99	30 per centum
\$31,900.00 - \$32,799.99	25 per centum
\$32,800.00 - \$33,699.99	20 per centum
\$33,700.00 - \$34,599.99	15 per centum
\$34,600.00 - \$35,499.99	10 per centum
\$35,500.00 - \$36,399.99	5 per centum

Section 4. This Local Law supersedes all resolutions and Local Laws previously adopted by the Livonia Town Board to implement a partial real property tax exemption for certain eligible sixty-five (65) years of age or older.

Section 5. This Local Law shall take effect immediately upon its filing in the Office of the Secretary of State.

Dated at Livonia, New York
January 19, 2023 (Introduced)
, 2023 (Adopted)

Hayley Anderson - Livonia Town Clerk