

**LIVINGSTON COUNTY BOARD OF SUPERVISORS
ADOPTION OF LOCAL LAW**

LOCAL LAW NO. 2-2023 PROVIDING A PARTIAL EXEMPTION FROM REAL PROPERTY TAXES TO CERTAIN ELIGIBLE SENIOR CITIZENS

Be it enacted by the Livingston County Board of Supervisors 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 by 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>
\$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 previously adopted by the Livingston County Board of Supervisors to implement a partial real property tax exemption for certain eligible persons 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 Geneseo, New York
November 16, 2002 (Introduced)
December 21, 2022 (Adopted)

Michele R. Rees
Clerk of the Board