By Legislators Smith and Delehanty

Intro No. 3

LOCAL LAW NO. 2 OF 2023

ENACTING A LOCAL LAW ENTITLED "INCREASING INCOME LIMITATION REGARDING REAL PROPERTY TAX EXEMPTION GRANTED TO PERSONS WITH DISABILITIES AND LIMITED INCOMES"

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF MONROE, as follows:

Section 1. Pursuant to the authority granted by §459-c of the Real Property Tax Law of the State of New York, the Code of Monroe County, Section 357-43, as last amended by Local Law No. 3 of 2007, is hereby amended to read:

(1) No exemption shall be granted if 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 for exemption, exceeds the sum of $~~26,000~~ $50,000, except that, if the after said income is more than $~~26,000~~ $50,000, then such real property shall be exempt to the extent provided in the following schedule:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
More than $~~26,000~~ $50,000 but less than $~~27,000~~ $51,000	45 %
$~~27,000~~ $51,000 or more but less than $~~28,000~~$52,000	40 %
$~~28,000~~ $52,000 or more but less than $~~29,000~~ $53,000	35 %
$~~29,000~~ $53,000 or more but less than $~~29,900~~ $53,900	30 %
$~~29,900~~ $53,900 or more but less than $~~30,800~~$54,800	25 %
$~~30,800~~ $54,800 or more but less than $~~31,700~~$55,700	20 %
$~~31,700~~ $55,700 or more but less than $~~32,600~~$56,600	15 %
$~~32,600~~ $56,600 or more but less than $~~33,500~~$57,500	10 %
$~~33,500~~ $57,500 or more but less than $~~34,400~~ $58,400	5 %

Section 2. This local law shall take effect immediately upon filing in the Office of the Secretary of State.

Matter of Urgency
File No. 23-0004.LL

ADOPTION: Date: January 10, 2023   Vote: 29-0

ACTION BY THE COUNTY EXECUTIVE

APPROVED: _____ ✓ _____ VETOED: _____

SIGNATURE: _____ DATE: 1/19/2023

EFFECTIVE DATE OF LOCAL LAW: 1/19/2023

Added language is <u>underlined</u>
Deleted language is ~~stricken~~