

Proposed Local Law No. ____ 2023

A local law increasing the partial tax exemption for real property owned by persons with disabilities whose incomes are limited by reason of such disabilities.

1. This local law is enacted pursuant to Section 459-c of the Real Property Tax Law of the State of New York as most recently amended.

2. Real property located in the Town of Dryden, owned by one or more persons each of whom is disabled and whose income is limited by reason of such disability or real property owned by husband and wife, or siblings one of whom is disabled and whose income is limited by reason of such disability shall be partially exempt from taxation by said Town for the applicable taxes specified in Section 459-c based upon the income of the owner or combined income of the owners. Such partial exemption shall be to the extent set forth in the schedule following.

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
Equal to or less than \$35,000	50 percent
\$35,001 or more but less than \$36,000	45 percent
\$36,001 or more but less than \$37,000	40 percent
\$37,001 or more but less than \$38,000	35 percent
\$38,001 or more but less than \$38,900	30 percent
\$38,901 or more but less than \$39,800	25 percent
\$39,801 or more but less than \$40,700	20 percent
\$40,701 or more but less than \$41,600	15 percent
\$41,601 or more but less than \$42,500	10 percent
\$42,501 or more but less than \$43,400	5 percent
More than \$43,400	0 percent

3. The partial exemption provided by this law shall, however, be limited to such property and persons as meet the conditions, qualifications, exclusions, and limitations set forth in Section 459-c of the Real Property Tax Law. This local law shall be administered in accordance with said sections of the Real Property Tax Law, as now adopted, and as they may be amended from time to time, and the provisions of said section as provided in Section 459-c, shall be applicable to the effectuation of the exemption provided for in this local law.

4. Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed by the State Board to be furnished by the Tompkins County Assessment Department and shall include the information and be executed in the manner required or prescribed in such forms, and shall be filed in the said Assessment Department office on or before the appropriate taxable status date.

5. Any conviction of having made any willful false statement of the application for such exemption shall be punishable by a fine or not more than \$100 and shall disqualify the applicant or applicants from further exemption under this local law for a period of five (5) years.

6. This local law shall be applicable to the Town tax for assessment rolls based on taxable status dates occurring on and after January 1, 2010 and the provisions of said local law shall govern the granting of an exemption under Section 459-c, notwithstanding any contrary provisions of that section.

7. This local law shall take effect immediately.