Local Law #2 of 2023

A Local Law amending Chapter 172, Taxation of the Code of the Town of Marbletown
Article II, Exemption for Disabled Persons with Limited Income

§ 172-ARTICLE II of the Code of the Town of Marbletown shall be deleted in its entirety and replaced to read as follows:

§ 172-3 **Exemption granted.**
Real Property Tax Law § 459-c provides that real property owned by persons with disabilities and limited income shall be exempt from Town taxes to the extent of the scheduled percentage exemption adopted by local law so that the Assessor may grant the exemption authorized pursuant to that section of state law.

§ 172-4**. Maximum income; exemption schedule.**

To be eligible for exemption authorized by such § 459-c and implemented by this article, the maximum income of such person shall not exceed $37,000. Any such person having a higher income shall be eligible for exemption in accordance with the following schedule:

Annual Income	**Percentage Assessed Valuation Exempt from Taxation**
More than $0 but less than 50,000	50%
$50,000 or more but less than $51,000	45%
$51,000 or more but less than $52,000	40%
$52,000 or more but less than $53,000	35%
$53,000 or more but less than $53,900	30%
$53,900 or more but less than $54,800	25%
$54,800 or more but less than $55,700	20%
$55,700 or more but less than $56,600	15%
$56,600 or more but less than $57,500	10%
$57,500 or more but less than $58,400	5%

A. This schedule shall take effect with the July 1, 2023, tax rolls.

§ 172-5 **Severability**

If any part or provision of this local law is judged invalid by any court of competent jurisdiction, such judgment shall be confined in application to the part or provision directly on which judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Law or the application thereof to other persons or circumstances. The Town hereby declares that it would have enacted the remainder of this Law even without such part or provision or application.

§ 172-5 a **Effective Date**

This local law shall become effective immediately upon the filing in the office of the New York

Secretary of State pursuant to Section 27 of the Municipal Home Rule Law.