

## **Local Law # of 2023**

### **A Local Law amending Chapter 172 Article I, Code of the Town of Marbletown, Senior Citizens Tax Exemption**

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

#### **§ 172-1. Exemption.**

Pursuant to and in accordance with the provisions of §467 of the New York State Real Property Tax Law, real property situated in the Town of Marbletown, subject to taxation by the Town of Marbletown and owned by one or more persons, each of whom is 65 years of age or over, or real property situated in the Town of Marbletown, subject to taxation by the Town of Marbletown and owned by a husband and wife, one of whom is 65 years of age or over, shall be exempt from real property taxation by the Town of Marbletown.

#### **§ 172-2. Income Levels for Qualified Senior Exemptions.**

<b>Annual Income</b>	<b>Percentage Assessed Valuation Exempt from Taxation</b>
More than \$0 but less than 37,000	50%
\$37,000 or more but less than \$38,000	45%
\$38,000 or more but less than \$39,000	40%
\$39,000 or more but less than \$40,000	35%
\$40,000 or more but less than \$40,900	30%
\$40,900 or more but less than \$41,800	25%
\$41,800 or more but less than \$42,700	20%
\$42,700 or more but less than \$43,600	15%
\$43,600 or more but less than \$44,500	10%
\$44,500 or more but less than \$45,400	5%

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

#### **§ 172-2.1 Application for Exemption**

A. Application for such exemption must be made by the owner or all owners of the property on forms prescribed by the State Board, to be furnished by the appropriate assessing authority, and shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in such assessor's office on or before the appropriate taxable status date.

B. Extension of deadline.

(1) Where a renewal application for the exemption authorized by this section has not been filed on or

before the taxable status date, and the owner believes that good cause existed for the failure to file the renewal application by that date, the owner may, no later than the last day for paying taxes without incurring interest or penalty, submit a written request to the assessor asking him or her to extend the filing deadline and grant the exemption. Such request shall contain an explanation of why the deadline was missed and shall be accompanied by a renewal application, reflecting the facts and circumstances as they existed on the taxable status date.

- (2) The assessor may extend the filing deadline and grant the exemption if he or she is satisfied that:
  - (a) Good cause existed for the failure to file the renewal application by the taxable status date; and
  - (b) The applicant is otherwise entitled to the exemption.
- (3) The assessor shall mail notice of his or her determination to the owner.
- (4) If the determination states that the assessor has granted the exemption, he or she shall thereupon be authorized and directed to correct the assessment roll accordingly, or, if another person has custody or control of the assessment roll, to direct that person to make the appropriate corrections.
- (5) If the correction is not made before taxes are levied, the failure to take the exemption into account in the computation of the tax shall be deemed a "clerical error" for purposes of Title 3 of Article 5 of the New York State Real Property Tax Law, and shall be corrected accordingly.

#### § 172-2.2 **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.

#### § 172-2.3 **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.