

**COUNTY OF WARREN
LOCAL LAW NO. 5 OF 2022**

**A LOCAL LAW GRANTING PARTIAL EXEMPTION ON REAL PROPERTY TAXATION
FOR ELIGIBLE PERSONS SIXTY-FIVE (65) YEARS OF AGE AND OVER
AND REPEALING RESOLUTION NO. 251 OF 2012**

BE IT ENACTED, by the Board of Supervisors of the County of Warren, New York as follows:

SECTION 1. TITLE. This Local Law shall be entitled “A Local Law Granting Partial Exemption on Real Property Taxation for Eligible Persons Sixty-Five (65) Years of Age and Over and Repealing Resolution No. 251 of 2012.”

SECTION 2: LEGISLATIVE INTENT. It is the intent of this Local Law to provide increased real property tax relief through a partial exemption for certain real property owned by persons sixty-five (65) years of age and over who are qualified pursuant to the provisions of section 467 of the Real Property Tax Law, and to rescind the partial exemption previously adopted by Resolution No. 251 of 2012.

SECTION 3: PARTIAL REAL PROPERTY TAX EXEMPTION FOR QUALIFIED SENIOR CITIZENS. Effective January 1, 2023 at 12:01 a.m., the County of Warren shall grant a partial real property tax exemption to certain persons age sixty-five (65) years of age or over who qualify under Section 467(a)(1) of the Real Property Tax Law.

SECTION 4: INCOME ELIGIBILITY AND SLIDING SCALE OF QUALIFYING INCREMENT LEVELS FOR PARTIAL EXEMPTION. Qualified senior citizens with annual income levels up to and between Twenty-Nine Thousand Dollars (\$29,000) and Thirty-Seven Thousand Three Hundred Ninety-Nine Dollars (\$37,399) for the income tax year immediately preceding the date of making application for the partial exemption under section 467 of the Real Property Tax Law, shall qualify for the partial exemptions set forth below upon the following sliding annual income scale.

<u>ANNUAL INCOME</u>	<u>PERCENTAGE OF ASSESSED VALUE EXEMPTION FROM TAXATION</u>
\$29,000 or less	50 per centum
\$29,001 to \$29,999	45 per centum
\$30,000 to \$30,999	40 per centum
\$31,000 to \$31,999	35 per centum
\$32,000 to \$32,899	30 per centum
\$32,900 to \$33,799	25 per centum
\$33,800 to \$34,699	20 per centum
\$34,700 to \$35,599	15 per centum
\$35,600 to \$36,499	10 per centum
\$36,500 to \$37,399	5 per centum

SECTION 5: REAL PROPERTY TAX LAW. Except as stated herein, all other provisions of section 467 of the Real Property Tax Law of the State of New York shall be and remain in effect for purposes of County real property taxation in the County of Warren. No exemption shall be allowed except in accordance with the provisions of section 467 of the Real Property Tax Law for real property which qualifies by use and ownership upon an application submitted in the manner provided by such section.

SECTION 6: REPEAL OF RESOLUTION NO. 251 OF 2012. Resolution No. 251 of 2012 entitled “Authorizing Increase in Real Property Tax Exemption Limit for Persons Sixty-Five (65) Years of Age or Over in Combination with Sliding Scale of Increment Levels of Exemption” effective April 20, 2012, is hereby repealed, effective January 1, 2023 at 12:01 a.m.

SECTION 7. SEVERABILITY. In the event that any provision of this Local Law shall be determined by a Court of Law to be illegal and/or unenforceable, the Local Law, to the extent the Courts have determined practical shall continue in full force and effect as if the said illegal or unenforceable provision were not contained a part thereof.

SECTION 8: EFFECTIVE DATE. This Local Law shall take effect on January 1, 2023 at 12:01 a.m.

NOTE: DUE TO 45-DAY PERMISSIVE REFERENDUM ATTACHED TO WARREN COUNTY LOCAL LAW NO. 4 OF 2022 WHICH ENDED JANUARY 2, 2023, WARREN COUNTY LOCAL LAW NO.5 OF 2022 WAS REQUIRED TO BE FILED WITH THE NYS DEPARTMENT OF STATE AS WARREN COUNTY LOCAL LAW NO. 4 OF 2022 TO MAINTAIN THE CONSECUTIVE NUMBERING REQUIRED BY THE DEPARTMENT OF STATE.