

Warren County Board of Supervisors

RESOLUTION NO. 630 OF 2022

RESOLUTION INTRODUCED BY SUPERVISORS STROUGH, DRISCOLL, CONOVER, FRASIER, THOMAS, MCDEVITT AND SEEBER

INTRODUCING PROPOSED LOCAL LAW NO. 5 OF 2022, 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," AND AUTHORIZING PUBLIC HEARING THEREON

RESOLVED, that proposed Local Law No. 5 of 2022 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," attached hereto and made a part hereof, be, and the same hereby is, introduced before the Warren County Board of Supervisors, and in order to give interested members of the public the opportunity to be heard thereon, the Board of Supervisors shall hold a public hearing at the Supervisors' Rooms in the Warren County Municipal Center on the 16th day of December, 2022, at 10:00 a.m., on the matter of the adoption of said proposed Local Law No. 5 of 2022, and be it further

RESOLVED, that the Clerk of the Board of Supervisors be, and hereby is, authorized and directed to give notice of such public hearing in the manner provided by law.

COUNTY OF WARREN
PROPOSED 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.

Table with 2 columns: ANNUAL INCOME and PERCENTAGE OF ASSESSED VALUE EXEMPTION FROM TAXATION. Rows show income brackets from \$29,000 or less to \$36,500 to \$37,399 and corresponding exemption percentages from 50 per centum to 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

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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.