

TOWN OF SHELBY

PROPOSED LOCAL LAW - A OF 2022

**A LOCAL LAW OPTING INTO NEW INCOME ELIGIBILITY RATES OF THE
SENIOR CITIZENS AND PERSONS WITH DISABILITIES PROPERTY TAX EXEMPTION
PURSUANT TO SECTIONS 467 AND 459c OF
THE NEW YORK STATE REAL PROPERTY TAX LAW.**

BE IT ENACTED by the Town Board of the Town of Shelby, as follows:

Section 1. Legislative Intent.

The Board finds that it is in the best interest of the Town of Shelby to adopt a local law to opt into certain amendments to Section 467 of the New York Real Property Tax Law to increase the maximum income levels for receiving an exemption or partial exemption from real property taxation for certain persons sixty-five (65) years of age and over.

The Board also finds that it is in the best interest of the Town of Shelby to adopt a local law to opt into certain amendments to Section 459c of the New York Real Property Tax Law to increase the maximum income levels for receiving an exemption or partial exemption from real property taxation for persons with disabilities and limited income.

Section 2. RPTL Section 467

The graduated maximum income levels for receipt of a partial exemption from real property taxation for purposes of taxes levied for the Town of Shelby, pursuant to Section 467 of the Real Property Tax Law, heretofore authorized by the Town, is amended as follows:

Annual Income Percent of Exemption	
Up to and including \$19,000	50%
More than \$19,000, but less than \$19,999.99	45%
\$20,000.00 or more, but less than \$20,999.99	40%
\$21,000.00 or more, but less than \$21,999.99	35%
\$22,000.00 or more, but less than \$22,899.99	30%
\$22,900.00 or more, but less than \$23,799.99	25%
\$23,800.00 or more, but less than \$24,699.99	20%

Section 4. RPTL Section 459c

The graduated maximum income levels for receipt of a partial exemption from real property taxation for purposes of taxes levied for the Town of Shelby, pursuant to Section 459c of the Real Property Tax Law, heretofore authorized by the Town, is amended as follows:

Annual Income Percent of Exemption

Up to an including \$19,000	50%
More than \$19,000, but less than \$19,999.99	45%
\$20,000.00 or more, but less than \$20,999.99	40%
\$21,000.00 or more, but less than \$21,999.99	35%
\$22,000.00 or more, but less than \$22,899.99	30%
\$22,900.00 or more, but less than \$23,799.99	25%
\$23,800.00 or more, but less than \$24,699.99	20%
\$24,700.00 or more, but less than \$25,599.99	15%
\$25,600.00 or more, but less than \$26,499.99	10%
\$26,500.00 or more, but less than \$27,399.99	5%

Section 3.

This Local Law shall take effect immediately upon filing with the Secretary of State