

**LOCAL LAW AMENDING THE RICHMOND TOWN CODE AT PART II “GENERAL LEGISLATION,” CHAPTER 178 “TAXATION,” ARTICLE III “SENIOR CITIZENS EXEMPTION,” SECTION 178-7 “MAXIMUM INCOME LEVEL” TO INCREASE THE MAXIMUM ANNUAL INCOME LEVELS FOR SENIOR CITIZENS TO QUALIFY FOR A PARTIAL REAL PROPERTY TAX EXEMPTION**

**WHEREAS**, a Resolution was duly adopted by the Town Board of the Town of Richmond on the 13<sup>th</sup> day of February, 2018, calling for a Public Hearing to be held by the Richmond Town Board on the 27<sup>th</sup> day of February, 2018, at the Richmond Town Hall, located at 8690 Main Street, Honeoye, New York, at 7:00 PM to hear all interested parties on a proposed local law to amend the Richmond Town Code at Part II “General Legislation,” Chapter 178 “Taxation,” Article III “Senior Citizens Exemption,” Section 178-7 “Maximum income level” to increase the existing maximum annual income levels for Senior Citizens to qualify for a partial real property tax exemption; and

**WHEREAS**, the Notice of said Public Hearing was duly advertised in accordance with law; and

**WHEREAS**, said Public Hearing was duly held at the Richmond Town Hall on the 27<sup>th</sup> day of February, 2018 at 7:00 PM, and all parties in attendance were permitted an opportunity to speak on behalf of or in opposition to the adoption of said Local Law, or any parts thereof; and

**WHEREAS**, the Town Board of the Town of Richmond, after due deliberation, finds it in the best interest of the Town to adopt said Local Law; it is therefore

**RESOLVED** that the Town Board of the Town of Richmond adopts Local Law \_\_\_\_\_-2018 as follows:

**LOCAL LAW AMENDING THE RICHMOND TOWN CODE AT PART II “GENERAL LEGISLATION,” CHAPTER 178 “TAXATION,” ARTICLE III “SENIOR CITIZENS EXEMPTION,” SECTION 178-7 “MAXIMUM INCOME LEVEL” TO INCREASE THE MAXIMUM ANNUAL INCOME LEVELS FOR SENIOR CITIZENS TO QUALIFY FOR A PARTIAL REAL PROPERTY TAX EXEMPTION**

Section I. Authorization

This local law is enacted pursuant to the provisions of New York’s Town Law, Municipal Home Rule Law and §467 of New York’s Real Property Tax Law.

Section II. Title and Purpose

This law shall be known as and may be cited as Local Law No. \_\_\_\_-2018 and shall be referred to as the “Local Law increasing the maximum annual income levels for Senior Citizens to qualify for a partial real property tax exemption in the Town of Richmond.”

Section III. Legislative Finding

The Town Board last set maximum income levels for Senior Citizens to qualify for a partial real property tax exemption pursuant to §467 of New York's Real Property Tax Law in 2009. Due to inflation and the Town Board's continued to desire to benefit the Town's Senior Citizens, the Town Board seeks to increase the maximum income levels for them to qualify for a partial real property tax exemption.

Section IV. Amendment.

Part II of the Richmond Town Code entitled "General Legislation," Chapter 178 "Taxation," Article III "Senior Citizens Exemption," Section 178-7 "Maximum income level" shall be amended to read:

§178-7. Maximum Income Levels.

The maximum income level for the 50% exemption is established at \$15,500. Further exemptions will be permitted in accordance with the following schedule:

<b>Annual Income</b>	<b>Percentage Assessed Valuation Exempt from Taxation</b>
\$15,500 or less	50%
\$15,501 to \$16,500	45%
\$16,501 to \$17,500	40%
\$17,501 to \$18,500	35%
\$18,501 to \$19,400	30%
\$19,401 to \$20,300	25%
\$20,301 to \$21,200	20%
\$21,201 or more	0%

Section V. Validity and Severability

Should the removal of any word, section, clause, paragraph, sentence, part or provision of this local law be declared invalid by a Court of competent jurisdiction, such determination shall not affect the validity of any other part hereof.

Section VI. Repeal, Amendment and Supersession of Other Laws

All other ordinances or local laws of the Town of Richmond which are in conflict with the provisions of this local law are hereby superseded or repealed to the extent necessary to give this local law force and effect.

Section VII. Effective Date

This Local Law will take effect upon filing in the office of the New York State Secretary of State.