

**Town of Dover, Dutchess County, NY**

**Revised Local Law No. 2 of 2023**

**A Local Law to Amend Chapter 131-8(B) of the Town Code, "Taxation."**

**Be it enacted by the Town Board of the Town of Dover as follows:**

**1. LEGISLATIVE INTENT.**

The Town of Dover desires to pass a local law amending Local Law #2 of 2023 entitled, "Local Law to provide a low income disability exemption and to amend the income limits for senior citizen exemptions".

**2. AMENDMENT TO TOWN CODE.** Chapter 131-3 of the Code of the Town of Dover "Senior Citizen Income Limitations" is hereby amended as follows:

<u>Income Range</u>	<u>Exemption Percentage</u>
\$29,000.00 or less	50%
\$29,001.00 to \$29,999.99	45%
\$30,000.00 to \$30,999.99	40%
\$31,000.00 to \$31,999.99	35%
\$32,000.00 to \$32,899.99	30%
\$32,900.00 to \$33,799.99	25%
\$33,800.00 to \$34,699.99	20%
\$34,700.00 to \$35,599.99	15%
\$35,600.00 to \$36,499.99	10%
\$36,500.00 to \$37,400.00	5%

**3. ADD TO CHAPTER 131 – ARTICLE VII ENTITLED, "LOW INCOME DISABILITY EXEMPTIONS."**

§131-17 Purpose and Intent.

This article is adopted pursuant to §459-c of the Real Property Tax Law authorizing Towns by local law to provide exemptions from real property taxes to the extent of 50% of the assessed value where the real property is owned by a person with disabilities.

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§131-18 To be eligible for an exemption a disabled person with limited income must own residential property in the Town of Dover and all of the owners must be persons with disabilities, or the real property be owned by a husband, wife, or both, or by siblings, at least one of whom has a disability and whose income, as hereafter defined, is limited by reason of such disability, shall be exempt from taxation by any municipal corporation in which located to the extent of 50% assessed valuation hereof as apply only after all other exemptions have been granted.

The applicable income tax year is two years prior to the current calendar year.

§131-19 Income Limitations

A) The percentage of partial exemption from real property taxations, applied to the following annual income ranges, pursuant to §459-c of the Real Property Tax Law, shall be as follows:

<u>Annual Income Range</u>	<u>Exemption Percentage</u>
\$24,000.00 or less	50%
\$24,001.00 to \$24,999.99	45%
\$25,000.00 to \$25,999.99	40%
\$26,000.00 to \$26,999.99	35%
\$27,000.00 to \$27,899.99	30%
\$27,900.00 to \$28,799.99	25%
\$28,800.00 to \$26,699.99	20%
\$29,700.00 to \$30,599.99	15%
\$30,600.00 to \$31,499.99	10%
\$31,500.00 to \$32,400.00	5%

B) Any exemption provided by this section shall be computed after all of the partial exemptions allowed by law have been subtracted from the total amount assessed, provided, however, that no parcel may receive an exemption for the same municipal tax purpose pursuant to this section and §459-c of the Real Property Tax Law.

§131-20 Definitions

For purpose of this section, a “disabled person” is defined as one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person’s ability to engage in one or more major life activities, such as caring for one’s self, performing manual tasks, walking, seeing,, hearing, speaking, breathing, learning and working and who is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the Federal Social Security Act; or is certified to receive Railroad

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Retirement Disability benefits under the Federal Railroad Retirement Act; or has received a certificate from the State Commission for the Blind and Visually Handicapped stating such person is legally blind. An award letter from the Social Security Administration or the Railroad Retirement Board or a certificate from the State Commission for the Blind and Visually Handicapped shall be submitted as proof of the disability or an award letter from the United States Postal Service certifying your disability pension or an award letter from the United States Department of Veterans Affairs certifying your disability pension.

**4. SEVERABILITY.**

The invalidity of any word, section, clause, paragraph, sentence part or provision of this Local Law shall not affect the validity of any other part of this Local Law, which can be given effect within such part or parts.

**5. REPEAL.**

All ordinances, local laws and parts thereof inconsistent with this Local Law are hereby repealed.

**6. EFFECTIVE DATE.**

This Local Law shall take effect immediately upon filing with the Secretary of State as provided in section twenty-seven of the Municipal Home Rule Law and shall be applicable pursuant to the first taxable status date occurring on or after the effective date of this local law.