

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County City Town Village
(Select one:)

FILED
STATE RECORDS

MAR 05 2024

of Lenox

Local Law No. 2 of the year 2024

DEPARTMENT OF STATE

A Local Law A Local Law To Amend Article III of Chapter 118 of the Code of the Town of Lenox Regarding Tax Exemptions on Real Property Owned By Persons Sixty-Five Years of Age or Over Pursuant to Real Property Tax Law § 467

Be it enacted by the Town Board of the
(Name of Legislative Body)

County City Town Village
(Select one:)

of Lenox as follows:

A LOCAL LAW TO AMEND ARTICLE III OF CHAPTER 118 OF THE CODE OF THE TOWN OF LENOX REGARDING TAX EXEMPTIONS ON REAL PROPERTY OWNED BY PERSONS SIXTY-FIVE YEARS OF AGE OR OVER PURSUANT TO REAL PROPERTY TAX LAW § 467

Be it enacted by the Town Board of the Town of Lenox as follows:

SECTION 1. LEGISLATIVE INTENT & PURPOSE

The Town Board of the Town of Lenox, being ever mindful of its responsibility and obligation to provide for the welfare and financial independence of the senior citizens of the Town who have made a vital contribution to the growth, development and progress of the community, intends by the enactment of this Local Law to provide protection for limited income senior citizen homeowners from the increased cost of living.

The purpose of this Local Law is to amend the current Article III of Chapter 118 of the Code of the Town of Lenox to update the exemptions from taxation in accordance with the criteria set forth in New York State Real Property Tax Law § 467.

SECTION 2. AUTHORITY

The adoption of this Local Law is in accordance with Section 10 of New York's Municipal Home Rule Law and New York Real Property Tax Law § 467.

SECTION 3. AMEND ARTICLE III OF CHAPTER 118 OF THE CODE OF THE TOWN OF LENOX

¹ Article III of Chapter 118 of the Code of the Town of Lenox shall be repealed in its entirety and replaced with the following:

“§ 118-7. Exemption granted; Amounts.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

A. Real property in the Town of Lenox owned by one or more persons, each of whom is 65 years of age or over, or real property owned by spouses or by siblings as defined by Real Property Tax Law § 467, one of whom is 65 years of age or over, shall be exempt from taxation by the Town to an extent as set forth in Subsection B of this Section based on their income. Such exemption shall also apply to real property in which a person(s) holds a legal life estate or which is held in trust solely for the benefit of a person(s) if such person(s) would otherwise be eligible for the exemption were such person(s) the owner(s) of such real property.

B. A graduated tax exemption shall be allowed in accordance with the following schedule:

	Annual Income	Percentage Assessed Valuation Exempt From Taxation
	Less than or equal to \$18,000.00	50%
More than \$18,000.00 but less than \$19,000.00		45%
\$19,000.00 or more but less than \$20,000.00		40%
\$20,000.00 or more but less than \$21,000.00		35%
\$21,000.00 or more but less than \$21,900.00		30%
\$21,900.00 or more but less than \$22,800.00		25%
\$22,800.00 or more but less than \$23,700.00		20%
\$23,700.00 or more but less than \$24,600.00		15%
\$24,600.00 or more but less than \$25,500.00		10%
\$25,500.00 or more but less than \$26,400.00		5%

C. For the purposes of this Article, distributions received from an individual retirement account or individual retirement annuity that were included in the federal adjusted gross income of the person(s) shall be considered income.

§ 118-8. Compatibility with Real Property Tax Law § 467.

The right to said exemption set forth in this Article, the procedures for application therefor and the restrictions and limitations thereon shall be as set forth in this Article in accordance with the terms, procedures, restrictions and limitations set forth in the Real Property Tax Law § 467. The exemption, the procedures for application therefor and the restrictions and limitations thereon as set forth in Real Property Tax Law § 467, as amended, and as from time to time shall be amended, are hereby incorporated by reference into this Article. If any provisions of this Article are in conflict with those set forth in Real Property Tax Law § 467, Real Property Tax Law § 467 shall be controlling.”

SECTION 4. SEVERABILITY

If any clause, sentence, paragraph, section, article or part of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operations to the clause, sentence, paragraph, section, article, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

SECTION 5. EFFECTIVE DATE

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

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as **Local Law No. 2 of 2024** of the **Town of Lenox** was duly passed by the **Town Board** on **February 12, 2024**, in accordance with the applicable provisions of law.

2. ~~(Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)~~

~~I hereby certify that the local law annexed hereto, designated as local law No. ___ of 20__ of the **Town of Lenox** was duly passed by the **Town Board** on _____, 20__, and was (approved/not approved/ repassed after disapproval) by the **Town Board** and was deemed duly adopted on _____, 20__, in accordance with the applicable provisions of law.~~

3. ~~(Final adoption by referendum.)~~

~~I hereby certify that the local law annexed hereto, designated as local law No. ___ of 20__ of the **Town of Lenox** was duly passed by the **Town Board** on _____, 20__, and was (approved/not approved/ repassed after disapproval) by the **Town Board** on _____, 20__.~~

~~Such local law was submitted to the people by reason of a (mandatory/permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general/special/annual) election held on _____, 20__, in accordance with the applicable provisions of law.~~

4. ~~(Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)~~

~~I hereby certify that the local law annexed hereto, designated as local law No. ___ of 20__ of the **Town of Lenox** was duly passed by the **Town Board** on _____, 20__, and was (approved/not approved/ repassed after disapproval) by the **Town Board** on _____, 20__. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____, 20__, in accordance with the applicable provisions of law.~~

5. ~~(City local law concerning Charter revision proposed by petition.)~~

~~I hereby certify that the local law annexed hereto, designated as local law No. ___ of 20__ of the **City of _____** having been submitted to referendum pursuant to the provisions of section (36/37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____, 20__, became operative.~~

6. ~~(County local law concerning adoption of Charter.)~~

~~I hereby certify that the local law annexed hereto, designated as local law No. ___ of 20__ of the **County of _____**, State of New York, having been submitted to the electors at the General Election of November ___, 20__, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.~~

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.



Charlene Barres, Town Clerk
Town of Lenox

(Seal)

Date: February 12, 2024