

**TOWN OF MILTON  
COUNTY OF SARATOGA  
RESOLUTION 34-2024  
FEBRUARY 28, 2024**

**RESOLUTION ADOPTING LOCAL LAW #4-2024 AMENDING TOWN CODE  
CHAPTER 158 – TAXATION, ARTICLE I – SENIOR CITIZENS EXEMPTION,  
SECTION 158-2 (B), TO INCREASE THE ALLOWABLE INCOME AND GRANT  
PARTIAL EXEMPTIONS TO PERSONS OVER 65 YEARS OF AGE**

MOVED BY: Councilman Delnicki  
SECOND BY: Councilman Frolish

**WHEREAS**, the Town Board has been reviewing various Town related laws; and

**WHEREAS**, the Town Board, in keeping up on State tax regulations and upon recommendation from the Town Assessor, has proposed an amendment to Local Law 1 of 1967, as last amended by Local Law 2 of 1995, to increase the allowable income and grant partial real property tax exemptions to persons over 65 years of age, and believes it to be in the Town’s best interest as well as in the best interest of Town residents over the age of 65 years to amend said Code Section; and

**WHEREAS**, the Town Board has caused to be drafted a local law by replacing the income requirements in Chapter 158, Article 1, Section 158-2, with updated income requirements, which has been placed on the desks of each Board Member and reviewed; and

**WHEREAS**, the Board had sent said changes out for the appropriate referrals, and caused to have advertising for, and held a Public Hearing on the proposed changes on February 28, 2024, where the public was invited to give comments and input.

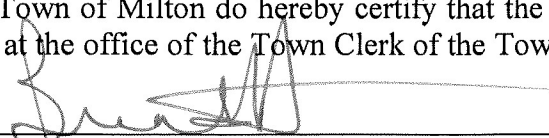
**NOW, THEREFORE, BE IT RESOLVED**, that the Town Board of the Town of Milton hereby approves the modification of current Town Code Chapter 158, and adopts Local Law #4-2024, modifying and replacing Article 1, Section 158-2 of the Town Code, which Local Law shall take effect immediately, a full and complete copy of which Local Law is attached hereto; and

**BE IT FURTHER RESOLVED**, that the Town Clerk be and she hereby is directed to enter said Local Law in the minutes of this meeting and in the Local Law Book of the Town of Milton and to give due notice of the adoption of said Local Law to the Secretary of State of the State of New York.

**Now, Therefore Be It Resolved** by the Town Board of the Town of Milton:

	Yes	No
Scott Ostrander, Supervisor	X	
Barbara Kerr	X	
John Frolish	X	
Meg Soden	X	
Eric Delnicki	X	
The resolution was duly adopted on <b>February 28, 2024</b>		

I, Brenda Howe, Town Clerk of the Town of Milton do hereby certify that the attached Resolution is a true and accurate copy of the original on file at the office of the Town Clerk of the Town of Milton, 503 Geyser Road, Ballston Spa, New York, 12020.

  
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Brenda Howe, Town of Milton Town Clerk

**LOCAL LAW #4-2024, OF THE TOWN OF MILTON  
AMENDING TOWN CODE CHAPTER 158 – TAXATION,  
ARTICLE 1 – SENIOR CITIZENS EXEMPTION,  
SECTION 158-2 (B), TO INCREASE THE ALLOWABLE INCOME AND GRANT  
PARTIAL EXEMPTIONS TO PERSONS OVER 65 YEARS OF AGE**

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

The following Section is to be replaced with the following language:

Chapter 158, Article 1, Section 158-2 of the Milton Town Code, be replaced as follows:

“Real property owned by persons 65 years of age or over shall be exempt from Town taxes to the extent of 50% of the assessed valuation subject to the following conditions:

- A. The owner, or all of the owners of the property if more than one owner, must file an application annually in the Assessor’s office at least 90 days before the day for filing the final assessment roll or such other time as may be hereafter fixed by law.
- B. The income of the owner, or the combined income of the owners if more than one owner, must not exceed the maximum income for the 12 consecutive months prior to the date that the application is filed, in accordance with the following schedule:

<u>Maximum Income Exemption Eligibility</u>	<u>Percentage of Assessed Valuation Exempt From Taxation</u>
Less than \$30,000	50%
\$30,001 but less than \$31,000	45%
\$31,001 but less than \$32,000	40%
\$32,001 but less than \$33,000	35%
\$33,001 but less than \$33,900	30%
\$33,901 but less than \$34,800	25%
\$34,801 but less than \$35,700	20%

- C. Title to the property must be vested in the owner or, if more than one, in all the owners for at least 60 consecutive months prior to the date that the application is filed.
- D. The property must be used exclusively for residential purposes, be occupied in whole or in part by the owners and constitute the legal residence of the owners.”

This Local Law shall take effect immediately.