TOWN OF LIVONIA LOCAL LAW NO. _3___ of 2023

LOCAL LAW NO. ____3___ PROVIDING A PARTIAL EXEMPTION FROM REAL PROPERTY TAXES TO PERSONS WITH DISABILITIES WHO HAVE LIMITED INCOME

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

Section 1. The intent of this Local Law is to adopt a real property tax exemption for persons with disabilities who have a limited income in accordance with New York State Real Property Tax Law §459-c.

Section 2. Real property owned by a person with disabilities whose income is limited by reason of such disabilities, and used as the legal residence of such person, shall be exempt from taxation up to a maximum of 50% of the assessed valuation provided the owner meets the qualifications set forth in Section 3 below.

The partial exemption to be granted hereunder shall be determined by the income of the owner for the income tax year immediately preceding the date of making application. Any such income may not be offset by medical and prescription drug expenses actually paid by owner which were not reimbursed or paid for by insurance.

Section 3. To be eligible for the exemption authorized by Real Property Tax Law §459-c and implemented by this Local Law, the maximum income of such person shall not exceed $28,000.00. Any such person having a higher income shall be eligible for an exemption in accordance with the following schedule:

ANNUAL INCOME	**PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION**
$0.00 - $28,000.00	50 per centum
$28,000.01 - $28,999.99	45 per centum
$29,000.00 - $29,999.99	40 per centum
$30,000.00 - $30,999.99	35 per centum
$31,000.00 - $31,899.99	30 per centum
$31,900.00 - $32,799.99	25 per centum
$32,800.00 - $33,699.99	20 per centum
$33,700.00 - $34,599.99	15 per centum
$34,600.00 - $35,499.99	10 per centum
$35,500.00 - $36,399.99	5 per centum

Section 4. This Local Law supersedes all resolutions and Local Laws previously adopted by the Livonia Town Board to implement a partial real property tax exemption for certain eligible persons with disabilities.

Section 5. This Local Law shall take effect immediately upon its filing in the Office of the Secretary of State.

Dated at Livonia, New York
January 19, 2023 (Introduced)
, 2023 (Adopted)

Hayley Anderson - Livonia Town Clerk