

VILLAGE OF AIRMONT

**LOCAL LAW NO. 3 OF 2023
AMENDING CHAPTER 183 (TAXATION) OF THE VILLAGE CODE
OF THE VILLAGE OF AIRMONT, NEW YORK**

A LOCAL LAW to amend Chapter 183, Article II, Section 183-24(D) (Senior Citizens Exemption) of the Village Code pursuant to Section 467 of the Real Property Tax Law of the State of New York and to amend Chapter 183, Article III, Section 183-35(A) (Tax Exemptions for Persons with Disabilities) of the Village Code pursuant to Section 459-c of the Real Property Tax Law of the State of New York.

BE IT ENACTED AS FOLLOWS:

Section 1. Authority

This Local Law is enacted pursuant to the provisions of Section 459-c and 467 of the Real Property Tax Law of the State of New York and the New York State Municipal Home Rule Law.

Section 2. Title and Purpose

This law shall be known as and may be cited as “Local Law No. 3 of 2023.”

The purpose of this Local Law is to amend Chapter 183 of the Village Code to increase certain maximum income eligibility levels in accordance with Section 459-c and 467 of the New York State Real Property Tax Law concerning senior citizen exemptions and exemptions for persons with disabilities.

Section 3. Amendment to Chapter 194, Article IV (Senior Citizen Exemptions):

The schedule set forth in Chapter 183, Article II, Section 183-24, subdivision D of the Village Code is hereby REPEALED, and REPLACED by the following:

D. Percentage of assessed valuation exempt from annual income taxation.

Annual Income	Percent Exempted
Less than \$50,000	50%
\$50,000 but less than \$51,000	45%
\$51,000 but less than \$52,000	40%

\$52,000 but less than \$53,000	35%
\$53,000 but less than \$53,900	30%
\$53,900 but less than \$54,800	25%
\$54,800 but less than \$55,700	20%
\$55,700 but less than \$56,600	15%
\$56,600 but less than \$57,500	10%
\$57,500 but less than \$58,400	5%

Section 4. Amendment to Chapter 183, Article III, Section 183-35, Subdivision A (Tax Exemptions for Persons with Disabilities).

The schedule set forth in Chapter 183, Article III, Section 183-35, Subdivision A of the Village Code is hereby REPEALED, and REPLACED by the following:

A. The County of Rockland, for assessment rolls prepared on the basis of the taxable status date occurring on or after the effective dates listed herein, provides the following partial exemptions from real property taxation, as set forth in the following schedule:

Annual Income of Applicant or Applicants	Percentage of Assessed Valuation Exempt from Taxation
Less than \$50,000	50%
\$50,000 but less than \$51,000	45%
\$51,000 but less than \$52,000	40%
\$52,000 but less than \$53,000	35%
\$53,000 but less than \$53,900	30%
\$53,900 but less than \$54,800	25%
\$54,800 but less than \$55,700	20%
\$55,700 but less than \$56,600	15%
\$56,600 but less than \$57,500	10%
\$57,500 but less than \$58,400	5%

Section 5. Repeal, Amendment, and Supersession of Other Laws

All other Resolutions, Ordinances or Local Laws of the Village of Airmont, which conflict with the provisions of this Local Law are hereby superseded or repealed to the extent necessary to give this Local Law full force and effect.

Section 6. State Environmental Quality Review Act

Pursuant to 6 NYCRR 617.5 (20) and (27), this Local Law is classified as a Type II action which requires no further review under the State Environmental Quality Review Act.

Section 7. Severability

If the provisions of any article, section, subsection, paragraph, subdivision or clause of this Local Law shall be judged invalid by a court of competent jurisdiction, such order of judgment shall not affect or invalidate the remainder of any article, section, subsection, paragraph, subdivision or clause of this Local Law.

Section 8. Code Preparation.

The Village's Code preparation contractor is authorized, without further action of the Village Board, to correct typographical errors, numbering and other related technical changes that do not affect or alter the substantive provisions of this local law.

Section 9. Effective Date

This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Section 27 of the New York Municipal Home Rule Law.