

**TOWN OF WALES**

**INTRO. NO. 3-2018**

**LOCAL LAW NO. 3-2018**

A LOCAL LAW TO AMEND LOCAL LAW 1-1993 KNOWN AS “ADOPTION OF CODE”, ADOPTED BY THE TOWN BOARD OF THE TOWN OF WALES ON MAY 11, 1993 BY AMENDING THE SENIOR CITIZEN EXEMPTION TO INCREASE THE MAXIMUM INCOME ELIGIBILITY FOR SENIOR CITIZENS TO RECEIVE A REAL PROPERTY TAX EXEMPTION AND TO EXCLUDE FROM THE CALCULATION OF EXEMPTION FOR ANY SENIOR CITIZEN WHO IS A SERVICE-CONNECTED DISABLED VETERAN AND RECEIVES DISABILITY COMPENSATION FROM THE UNITED STATES DEPARTMENT VETERANS AFFAIRS.

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF WALES AS FOLLOWS:

**SECTION 1. LEGISLATIVE INTENT**

This Local Law amends a prior Local Law known as “Adoption of Code” adopted by the Town of Wales on May 11, 1993, as amended, relating to the administrative, legislative and general legislation of the Codes within the Town of Wales as herein set forth. This legislation amends the maximum annual income for persons sixty-five (65) years of age or over and excludes from the calculation of exemption for any senior citizen who has a service connected disability veteran and receive disability compensation from the United States Department Veteran Affairs.

SECTION 2. CHAPTER 184, ARTICLE II, SECTION 184-4

Article II, Section 184-4(A) is amended to enact the maximum income eligibility level exemption for a person sixty-five (65) years of age or older as authorized by § 467 of the Real Property Tax Law as follows:

<u>Maximum Annual Amount</u>	<u>Percentage</u>
\$0 - 27,000	50%
\$27,001 - \$27,999.99	45%
\$28,000 - \$28,999.99	40%
\$29,000 - \$29,999.99	35%
\$30,000 - \$30,899.99	30%
\$30,900 - \$31,799.99	25%
\$31,8000 - \$32,699.99	20%
\$32,700 - \$33,599.99	15%
\$33,600 - \$34,499.99	10%
\$34,500 - \$35,399.99	5%

SECTION 3. CHAPTER 184, ARTICLE II, SECTION 184-4

Article II, Section 184-4(B) is added as follows:

A: Maximum annual income exclusion. The Veterans Disability Compensation from the United States Department of Veterans Affairs as defined in Title 38 of the United States Code for a veteran with service-connected disabilities shall be excluded from the calculation of income in

the determination of the Real Property Exemptions provided herein.

B: Qualifications: The maximum income eligibility level exemption for persons sixty-five (65) years of age or older has authorized by section 467 of the Real Property Tax Law as of the appropriate taxable status date and shall include an otherwise eligible owner who is sixty-five (65) years of age or older on the date the application is filed. The burden of proof is upon the applicants to show eligibility as required by the assessor.

#### SECTION 4. EFFECTIVE DATE

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