

**TOWN OF WALWORTH
NOTICE OF PUBLIC HEARING FOR LOCAL LAW TO AMEND THE WALWORTH
TOWN CODE TO INCREASE INCOME LIMITS RELATIVE TO THE SENIOR
CITIZEN TAX EXEMPTION**

PLEASE TAKE NOTICE that a proposed Local Law is under consideration by Town Board of the Town of Walworth, New York, designated as Local Law No. 2 of 2023 to Amend the Walworth Town Code to Increase Income Limits Relative to the Senior Citizen Tax Exemption.

PLEASE TAKE FURTHER NOTICE that the purpose of said Local Law, generally, is to increase the income limits of the senior citizen tax exemption to the maximum amount permitted by New York State Law.

PLEASE TAKE FURTHER NOTICE that said proposed Local Law is on file at the Walworth Town Clerk's Office located at 3600 Lorraine Dr., Walworth, New York, where it is available for public inspection during regular business hours.

PLEASE TAKE FURTHER NOTICE that a public hearing upon said proposed Local Law has been scheduled for the **2nd of February, 2023, at 6:30 PM**, to be held at Walworth Town Hall, 3600 Lorraine Drive, Walworth, NY. An opportunity to be heard in regard thereto will then and there be given to members of the public. Written comments may also be directed to the Walworth Town Clerk, Walworth Town Hall, 3600 Lorraine Dr., Walworth, NY.

Dated: January 20, 2023
BY ORDER OF THE
WALWORTH TOWN BOARD
Aimée Phillips
Town Clerk

LOCAL LAW NO. 2 OF 2023 – A LOCAL LAW TO AMEND THE WALWORTH TOWN CODE TO INCREASE THE INCOME LIMITS RELATIVE TO THE SENIOR CITIZEN TAX EXEMPTION

BE IT ENACTED, by the Town Board of the Town of Walworth, Wayne County, State of New York, as follows:

Section I. Authorization

The adoption of this Local Law is in accordance with Section 467 of the New York Real Property Tax Law.

Section II. Title and Purpose

This law shall be known as and may be cited as Local Law No. 3 of 2023, To Amend the Walworth Town Code to Increase the Income Limits Relative to the Senior Citizen Tax Exemption.

Section III. Legislative Finding

The Town Board of the Town of Walworth finds and hereby determines that, because the Town values its senior citizens, in accordance with NY Real Property Tax Law, the income limits relative to the Senior Citizen Tax Exemption shall be increased as permitted by law.

Section IV. Amendment

Chapter 154, entitled "Taxation," subsection 154-5, shall be amended to read as follows:

Exemption granted; maximum income level; extent of exemption

All in accordance with New York Real Property Tax Law, real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife or by siblings, one of whom is 65 years of age or over, or real property owned by one or more persons, some of whom qualify under § 467(1)(a) of the Real Property Tax Law and others of whom qualify under § 459-C of the Real Property Tax Law, shall be exempt from taxation by any municipal corporation in which located, based upon the following graduated scale, with the maximum of 50% of the assessed valuation for persons whose combined incomes total less than or equal to \$41,601.00, up to a minimum of 5% of the assessed valuation for persons whose combined incomes total less than or equal to \$50,000.99. For the purposes of this section, "siblings" shall mean a brother or a sister, whether related through half-blood, whole blood, or adoption.

Annual Income Range	Exemption Percentage
\$41,601 or Less	50% exemption
\$41,601.01 - \$42,600.99	45% exemption
\$42,601 - \$43,600.99	40% exemption
\$43,601 - \$44,600.99	35% exemption
\$44,601 - \$45,500.99	30% exemption
\$45,501 - \$46,400.99	25% exemption

\$46,401 - \$47,300.99	20% exemption
\$47,301 - \$48,200.99	15% exemption
\$48,201 - \$49,100.99	10% exemption
\$49,101 - \$50,000.99	5% exemption
\$50,001 or more	Not Eligible

Section V. Validity and Severability

Should any word, section, clause, paragraph, sentence, part or provision of this local law be declared invalid by a Court of competent jurisdiction, such determination shall not affect the validity of any other part hereof.

Section VI. Repeal, Amendment and Supersession of Other Laws

All other ordinances or local laws of the Town which are in conflict with the provisions of this local law are hereby superseded or repealed to the extent necessary to give this local law force and effect during its effective period.

Section VII. Effective Date

This Local Law will take effect immediately.