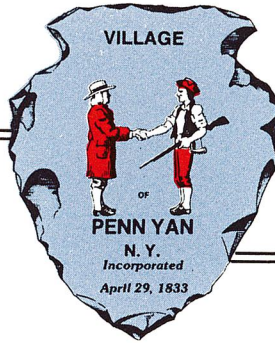


Village of Penn Yan



on Keuka Lake

Danny Condella, Mayor
Kevin McLoud, Deputy Mayor
Daniel Henries, Jr., Trustee
Teresa Hoban, Trustee
Daniel Irwin, Trustee
Norman Koek, Trustee
Richard Stewart, Trustee
Holly Easling, Clerk-Treasurer

P.O. Box 426 111 Elm Street
PENN YAN, NEW YORK 14527
Phone: 315-536-3015
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NOTICE OF ADOPTION

VILLAGE OF PENN YAN COUNTY OF YATES

Local Law to adopt the “Village of Penn Yan Senior Citizen Real Property Tax Assessment Age Exemption Eligibility Uniformity Law of 2023”.

Notice is hereby given that at a meeting of the Board of Trustees of the Village of Penn Yan, County of Yates, State of New York, held on November 21, 2023, the above referenced Proposed Local Law was adopted.

The effect will be to amend the income qualifications for such Senior Citizen Real Property Tax Emptions.

Copies of this Local Law are available at the Office of the Clerk of the Village of Penn Yan, 111 Elm Street, Penn Yan, NY 14527 during regular business hours or on the Village website www.villageofpennan.com.

Holly Easling, Village Clerk/Treasurer
Village of Penn Yan

Local Law Filing

162 WASHINGTON AVENUE, ALBANY, NY 12231

NEW YORK STATE DEPARTMENT OF STATE

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

Village of Penn Yan

Local Law 18 of the year 2023

A Local Law increasing the income levels for qualification for the senior citizen real property tax assessment exemption extended pursuant to § 467 of the Real Property Tax Law (RPTL) of the State of New York.

Be it enacted by the Village of Penn Yan as follows:

Section 1. Short Title.

This Local Law shall hereafter be known as the “Village of Penn Yan Senior Citizen Real Property Tax Assessment Exemption Eligibility Law of 2023.”

Section 2. Legislative Intent

The purpose of this Local Law is to increase the income levels for qualification for the senior citizen real property tax assessment exemption extended pursuant § 467 of the RPTL of the State of New York.

Section 3. Legislative Authority.

This Local Law is enacted pursuant to the provisions of the Municipal Home Rule Law of the State of New York and the applicable provisions of the Real Property Tax Law of the State of New York. Citizen Exemption the following sections of

Section 4. Provisions.

The following sections of Article II, “Senior Citizen Exemption” of Chapter 180, “Taxation” of the Village Code are amended to provide as therein provided:

§180-16. Age eligibility.

In order to qualify by age for the Senior Citizen real property tax assessment exemption established by §467 of the Real Property Tax Law (RPTL) of the State of New York, all of the owners of the real property must be at least sixty-five (65) years of age or older, or in the case of

real property owned by husband and wife or by siblings, one of the owners must be at least sixty-five (65) years of age, as of December 31 of the tax year for which such application for exemption is being made, provided the application is submitted prior to Taxable Status Day, that being March 1 of the tax year for which the exemption application is being made. This Local Law shall apply to applications made for the tax year 2024 and subsequent years. With respect to the tax year 2024, the provisions hereof shall apply to any such application made prior to the adoption of this Local Law.

§180-17. Income eligibility levels.

The income of the owner or the combined income of the owners for the income tax year immediately preceding the date of making application for exemption must fall within the following scale.

<u>Annual Income</u>	<u>Percentage of Assessed Valuation Exemption From Taxation</u>
\$0 to \$20,000	50%
\$20,000.01 to \$20,999.99	45%
\$21,000.00 to \$21,999.99	40%
\$22,000.00 to \$22,999.99	35%
\$23,000.00 to \$23,899.99	30%
\$23,900.00 to \$24,799.99	25%
\$24,800.00 to \$25,699.99	20%
\$25,700.00 to \$26,599.99	15%
\$26,600.00 to \$27,499.99	10%
\$27,500.00 to \$28,399.99	5%
\$28,400.00 or more	0%

Income tax year shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return, or if no such return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, net rental income, salary or earnings and net income from self-employment, but shall not include gifts or inheritances.

Section 6. Effective date.

This Local Law shall take effect immediately upon its filing with the Secretary of State of the State of New York, subsequent to having been duly adopted by the Board of Trustees of the Village of Penn Yan.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only)

I hereby certify that the local law annexed hereto, designated as Local Law No. 18 of the year 2023, of the Village of Penn Yan was duly passed by the Board of Trustees on November 21, 2023, in accordance with the applicable provisions of law.

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.



Holly Easling, Clerk/Treasurer

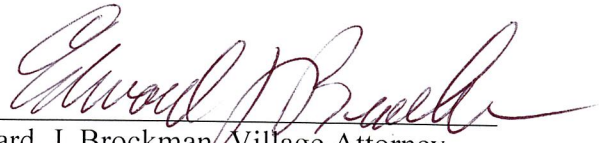
(SEAL)

Date: November 27, 2023

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality)

STATE OF NEW YORK)
COUNTY OF YATES) ss:

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

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Edward J. Brockman, Village Attorney
Village of Penn Yan
Date: November 27, 2023