

TOWN OF PINE PLAINS

LOCAL LAW NO. 5 OF THE YEAR 2023

A LOCAL LAW OF THE TOWN OF PINE PLAINS, DUTCHESS COUNTY, NEW YORK, AMENDING CHAPTER 235 OF THE CODE OF THE TOWN OF PINE PLAINS, "TAXATION", ARTICLE I THEREOF, ENTITLED: "SENIOR CITIZENS' EXEMPTION"

BE IT ENACTED by the Town Board of the Town of Pine Plains as follows:

SECTION 1. Chapter 235, Section 235-3 is deleted and in its stead the following new §235-3 is enacted to read as follows:

§235-3. Amount of Exemption

"A. Real property owned by one or more persons, each of whom is 65 years of age or older, or real property owned by husband and wife, one of whom is 65 years of age or over, shall be exempt from taxation pursuant to the terms and conditions of §467 of the Real Property Tax Law in accordance with the following schedule:

ANNUAL INCOME	PERCENTAGE OF ASSESSED VALUATION EXEMPT FROM TAXATION
\$35,000 or less	50%
\$35,000 to \$35,999	45%
\$36,000 to \$36,999	40%
\$37,000 to \$37,999	35%
\$38,000 to \$38,899	30%
\$38,900 to \$39,799	25%
\$39,800 to \$40,699	20%
\$40,700 to \$41,599	15%
\$41,600 to \$42,499	10%
\$42,500 to \$43,399	5%
Greater than \$43,400	No exemption

B. Any person otherwise qualifying for a partial exemption from taxation under §467 of the Real Property Tax Law and this law shall not be denied an exemption under that section if he or she becomes 65 years of age after the appropriate taxable status date and before December 31 of the same year."

SECTION 2. SEVERABILITY.

This Local Law is intended to supersede and amend Local Law No. 2 of 2007.

SECTION 3. EFFECTIVE DATE.

This local law shall take effect immediately upon filing with the State Secretary of State.