

NIAGARA COUNTY LEGISLATURE

FROM: Legislators Richard E. Abbott and
Anthony J. Nemi

DATE: 01/17/23

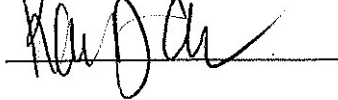
RESOLUTION # IL-003-23

APPROVED BY
CO. ATTORNEY

REVIEWED BY
CO. MANAGER

COMMITTEE ACTION

LEGISLATIVE ACTION



Approved: Ayes _____ Abs. _____ Noes 0
Rejected: Ayes _____ Abs. _____ Noes _____
Referred: _____

**ADOPTION OF A LOCAL LAW AMENDING LOCAL LAW NO. 3 FOR THE YEAR 2016
APPLICABLE TO THE REAL PROPERTY TAX EXEMPTION
FOR PERSONS SIXTY-FIVE YEARS OF AGE OR OVER**

WHEREAS, Legislators Richard Abbott and Anthony Nemi recommend the adoption of the following Local Law:

A Local Law amending Local Law No. 3 for the year 2016 applicable to the real property tax exemption for persons sixty-five years of age or over;

WHEREAS, a public hearing was held on the 17th day of January, 2023 at 5:45 p.m. in the Legislative Chambers, Courthouse, Lockport, New York, on said Local Law, and

WHEREAS, no one appeared to speak on said Local Law, and

WHEREAS, no amendment(s) was (were) made to said Local Law, now, therefore, be it

RESOLVED, that a Local Law of the County of Niagara, New York amending Local Law No. 3 for the year 2016 applicable to the real property tax exemption for persons sixty-five years of age or over be enacted by the County Legislature of the County of Niagara, as follows:

1. Local Law No. 3 for the year 2016, and the same hereby is, amended so as to increase the income levels for the real property tax exemption for persons sixty-five years of age or older from a base of \$21,000.00 – \$28,499.99 to \$26,200.00 - \$33,700.00:

Section 1. Real property owned by one or more persons, each of whom is sixty-five years of age or over, or real property owned by husband and wife, or by siblings, one of whom is sixty-five years of age or over, shall be exempt from taxation for County purposes to the extent as provided in the following schedule:

	<u>ANNUAL INCOME</u>	<u>EXEMPTION PERCENT</u>
Less than:	\$26,200	50%
From:	\$26,200 to \$27,199.99	45%
	\$27,200 to \$28,199.99	40%
	\$28,200 to \$29,199.99	35%
	\$29,200 to \$30,099.99	30%
	\$30,100 to \$30,999.99	25%
	\$31,000 to \$31,899.99	20%
	\$31,900 to \$32,799.99	15%
	\$32,800 to \$33,700.00	10%

2. This Local Law shall become effective March 1, 2023 and this schedule shall be employed by all Niagara County assessing units in the preparation of any assessment roll prepared subsequent to such date.



LEGISLATOR RICHARD E. ABBOTT



LEGISLATOR ANTHONY J. NEMI