

Public Hearing March 9, 2020

VILLAGE OF WILLIAMSVILLE

LOCAL LAW NO. X of 2020

A Local Law Amending Chapter 97 (Taxation) To Modernize the Citizens With Disability Exemption Article

Section 1. Title

This Local Law shall be referred to as, “Citizens With Disability Real Property Tax Exemption Law of 2020”.

Section 2. Purpose

The purpose of this Local Law shall be to amend Chapter 97 (Taxation) Article V (Citizens with Disability Exemption) to modernize said Article and increase the level of income eligible for said exemption.

Section 3.

Chapter 97 (Taxation), Article V (Citizens with Disability Exemption) is repealed in its entirety and replaced with the following:

§97-9. Exemption for Persons with Disabilities and Limited Incomes.

A. Purpose.

The purpose of this article is to grant a partial exemption from taxation to the maximum extent of 50% of the assessed valuation of real property owned by certain persons with limited income who have disabilities.

B. Qualifications and filing requirements.

Only those persons meeting the requirements of § 459-c of the Real Property Tax Law shall be entitled to the exemption hereby provided.

C. Value of M.

For the purpose of this article, M is equal to \$18,500. The value of M may be modified from time to time by the Town Board by resolution or amendment of this article.

D. Partial exemption.

Partial exemption from taxation to the extent set forth in this article is granted to those persons having income or combined income as limited by § 459-c of the Real Property Tax Law and not exceeding the amount set forth in the following schedule for the income tax year immediately preceding the year of application for exemption:

Annual Income	Percentage of Assessed Valuation Exempt from Taxation
M or less	50%
More than M but less than M+\$1,000	45%
M+\$1,000 or more but less than M+\$2,000	40%
M+\$2,000 or more but less than M+\$3,000	35%
M+\$3,000 or more but less than M+\$3,900	30%
M+\$3,900 or more but less than M+\$4,800	25%
M+\$4,800 or more but less than M+\$5,700	20%
M+\$5,700 or more but less than M+\$6,600	15%
M+\$6,600 or more but less than M+\$7,500	10%
M+\$7,500 or more but less than M+\$8,400	5%

Section 4. Effective Date

This Local Law shall take effect immediately and be filed with the Secretary of State.