

**Local Law No. 2 of 2023, entitled:**

**“ Local Law Increasing Income Eligibility for Senior Citizen Tax Exemption”**

BE IT ENACTED BY, the Town Board of the Town of Clinton as follows:

1. Chapter 210 (Taxation) of the Town Code is hereby amended by removing Section 210-9 (A) and replacing it with the following new Section 210-9 (A) which shall read as follows:

**§ 210-9. Exemption granted; amount; exceptions.**

- A. Real property situate within the bounds of the Town of Clinton, Dutchess County, New York, 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, shall be exempt from taxation for real estate taxes to be levied by the Town of Clinton by the percentage of exemption specified for the annual income ranges listed below. Such exemption shall be based upon the assessed valuation of the exempt real property and shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed. For the purposes of this Section, “sibling” shall mean a brother or sister, whether related through half blood, whole blood or adoption.

<b>Annual Income Ranges</b>	<b>Percentage of Assessed Valuation Exempt from Taxation</b>
\$50,000 or less	50%
More than \$50,000, but less than \$51,000	45%
\$51,000 or more, but less than \$52,000	40%
\$52,000 or more, but less than \$53,000	35%
\$53,000 or more, but less than \$53,900	30%
\$53,900 or more, but less than \$54,800	25%
\$54,800 or more, but less than \$55,700	20%
\$55,700 or more, but less than \$56,600	15%
\$56,600 or more, but less than \$57,500	10%
\$57,500 or more, but less than \$58,400	5%
\$58,400 or more	0%

2. The invalidity or unenforceability of any section, subsection, paragraph, sentence, clause, provision, or phrase of this Local Law, as declared by the valid judgment of any court of competent jurisdiction to be unconstitutional, shall not affect the validity or enforceability

of any other section, subsection, paragraph, sentence, clause, provision, or phrase of this Local Law, which shall remain in full force and effect.

3. This Local Law is adopted pursuant to the New York State Constitution, New York Municipal Home Rule Law § 10, and New York Real Property Tax Law § 467 to advance and protect the health, safety, and welfare of the Town.
  
4. To the extent that any provision of this Local Law is inconsistent with Town Law §§ 263, 274-a, 274-b or any other provision of Article 16 of the Town Law, the provisions of this Local Law are expressly intended to and do hereby supersede any such inconsistent provisions under the Town's municipal home rule powers, pursuant to Municipal Home Rule Law §10(1)(ii)(d)(3); §10(1)(ii)(a)(14) and §22 to supersede any inconsistent authority.