

**LOCAL LAW FILING**

New York State Department of State  
Division of Corporations, State Records and Uniform Commercial Code  
One Commerce Plaza, 99 Washington Avenue  
Albany, NY 12231-0001

(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.

County  
City  
**Town of Middlesex**  
Village

Local Law No. 4 of the year **2023**

**A Local Law "To Increase the Income Limits of the Tax Exemption for Persons 65 Years of Age or Over"**

(Insert Title)

Be it enacted by the **Town Board** (Name of Legislative Body)

County  
City  
**Town of Middlesex**  
Village

as follows:

SECTION 1. Local Law 1 of 1989, Local Law 1 of 1990, Local Law 1 of 2001, Local Law 6 of 2008 and Local Law 2 of 2016, each dealing with the tax exemption for persons 65 years of age or over, are all hereby amended and superceded by this Local Law.

SECTION 2. In accordance with §467 of the Real Property Tax Law, 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 to the extent shown below as determined by the owner or owners' corresponding annual income.

<u>Annual Income</u>		<u>Reduction</u>	
\$0	to	\$20,000.00	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%

SECTION 3. This increase shall be effective with the 2024 assessment roll.

SECTION 4. If any clause, sentence, paragraph, section or part of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been ordered.

SECTION 5. This local law shall take effect immediately upon filing with the Secretary of State.