

Local Law Number 2 Of 2012

County Of Ulster

A Local Law Amending Local Law No. 6 Of 2008, A Local Law Amending Local Law No. 6 Of 1999 To Increase The Allowable Income Range Providing For A Partial County Tax Exemption Of Real Property Owned By Certain Persons With Disabilities And Limited Income

BE IT ENACTED, by the Legislature of the County of Ulster, as follows:

SECTION 1. LEGISLATIVE INTENT AND PURPOSE

The Ulster County Legislature finds and determines persons with disabilities are often an economically disadvantaged group; while the County also desires that all of its residents have the opportunity for home ownership. Therefore, the Legislature wishes to remove some of the financial barriers of home ownership for persons with disabilities.

Accordingly, the Legislature hereby intends to increase the maximum allowable annual income levels for eligibility purposes for a real property tax exemption for persons with disabilities pursuant to New York State Real Property Tax Law sec. 459-c.

SECTION 2. Section 1 of Local Law No. 6 of 2008 is amended to read as follows:

SECTION 2. Real property owned by persons with disabilities shall be exempt from County taxes to the extent of the scheduled percentage exemption as set forth below in accordance with § 459-c of the Real Property Tax Law and subject to the following:

A. The income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption shall be used to compute the percentage of exemption in accordance with the following schedule:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
\$29,000.00 or less	50%
\$29,000.01 to \$29,999.99	45%
\$30,000.00 to \$30,999.99	40%

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\$31,000.00 to \$31,999.99	35%
\$32,000.00 to \$32,899.99	30%
\$32,900.00 to \$33,799.99	25%
\$33,800.00 to \$34,699.99	20%
\$34,700.00 to \$35,599.99	15%
\$35,600.00 to \$36,499.99	10%
\$36,500.00 to \$37,399.99	5%

Income Tax Year shall mean the twelve month period for which the owner or owners filed a Federal Personal Income Tax return or, if no such return was filed, the calendar year.

SECTION 3. EFFECTIVE DATE

This Local Law shall take effect immediately and shall apply to taxable status dates occurring on or after January 1, 2013.

Adopted by the County Legislature: June 19, 2012

Approved by the County Executive: July 9, 2012

Filed with New York State Department of State: August 1, 2012