LOCAL LAW NO. 6 - 2023

A LOCAL LAW AMENDING LOCAL LAW NO. 5-1998, AS AMENDED BY LOCAL LAW NO. 1-2001, LOCAL LAW NO. 10-2003, LOCAL LAW NO. 1-2004 AND LOCAL LAW NO. 15-2006, TO INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVELS FOR THE PARTIAL REAL PROPERTY TAX EXEMPTION TO PERSONS WITH DISABILITIES WHOSE INCOMES ARE LIMITED BY REASON OF SUCH DISABILITIES

BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF ONONDAGA, AS FOLLOWS:

Section 1. By Local Law No. 5-1998, as amended by Local Law No.1-2001, Local Law No. 10-2003, Local Law No. 1-2004 and Local Law No. 15-2006, this Legislature authorized a partial exemption from real property taxes for persons with disabilities whose incomes are limited by reason of such disabilities, in accordance with Real Property Tax Law Section 459-c.

Section 2. New York Real Property Tax Law Section 459-c, as amended by Chapter 488 of the Laws of 2022, authorizes municipalities to increase the maximum income eligibility levels for the exemption for persons with disabilities in accordance with the following schedule:

EXEMPTION	INCOME LIMITS
50%	$50,000.00
45%	$50,999.99
40%	$51,999.99
35%	$52,999.99
30%	$53,899.99
25%	$54,799.99
20%	$55,699.99
15%	$56,599.99
10%	$57,499.99
5%	$58,399.99

Section 3. Local Law No. 5-1998, as amended, hereby is further amended to increase the maximum income eligibility levels pursuant to Section 459-c, as amended by Chapter 488 of the Laws of 2022, as set forth above, effective for the 2024 assessment roll.

Section 4. The term "income" shall include distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income.

Section 5. This Local Law shall take effect immediately subject to the provisions of the Municipal Home Rule Law.

PASSED 8/1/23

I hereby certify that the foregoing is a true and exact copy of the legislation duly adopted by the County Legislature of Onondaga County on the 1st day of August 2023.

Clerk, County Legislature