

Town of East Otto  
Cattaraugus County  
State of New York

Local Law #1 - 2016 – A Local Law Granting Partial Exemption On Real Property  
Taxation To Certain Senior Citizens and Replacing Local Law Number 4-2009

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**Section 1: Legislative Intent**

It is the intent of this legislation to continue to provide a real property tax exemption to certain senior citizens in accordance with Section 467 of the Real Property Tax Law and to distribute the exemption in a more equitable manner. It is the intent of this legislation to add option #2 to the current senior citizen exemption.

**Section 2: Senior Citizen Real Property Tax Exemption.**

Effective January 1, 2017, The Town of East Otto shall grant a real property tax exemption to certain individuals sixty-five (65) years of age or over, in accordance with Section 467(1)(b) of the Real Property Tax Law.

**Section 3: Maximum Income Eligibility Level**

Effective January 1, 2017, the maximum income eligibility level as described in Section 467 of the Real Property Tax Law is hereby established as follows:

18,500 or less =50% of assessed value exempt exempt value exempt

\$18,501 but less than \$19,500=45% of assessed value exempt exempt value exempt

\$19,500 but less than \$20,500=40% of assessed value exempt exempt value exempt

\$20,500 but less than \$21,500=35% of assessed value exempt exempt value exempt

\$21,500 but less than \$22,400=30% of assessed value exempt exempt value exempt

\$22,400 but less than \$23,300=25% of assessed value exempt exempt value exempt

\$23,300 but less than \$24,200=20% of assessed value exempt exempt value exempt

\$24,200 but less than \$25,100=15% of assessed value exempt exempt value exempt

\$25,100 but less than \$26,000=10% of assessed value exempt exempt value exempt

**Section 4: Real Property Tax Law.**

All other provisions of Section 467 of the Real Property Tax Law of the State of New York shall be in effect for the purposes of Town and County real property taxation in Cattaraugus County.

**Section 5: Repeal of Local Law Number 4-2009**

Local Law Number 4-2009 entitled " A Local Law Granting Partial Exemption on Real Property Taxation to Certain Persons", as amended is hereby repealed, effective January 1, 2017.

**Section 6: Severability**

If any provisions of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, then such adjudication, shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the particular provision directly involved in the controversy in which such judgment shall have been rendered.

**Section 7: Effective Date**

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