

TOWN BOARD
TOWN OF GERMANTOWN
COLUMBIA COUNTY, NEW YORK

Local Law No. C of 2024

**A LOCAL LAW ESTABLISHING INCOME LEVELS FOR SENIOR CITIZEN REAL
PROPERTY TAX EXEMPTION**

BE IT ENACTED by the Town Board of the Town of Germantown as follows:

SECTION 1. TITLE.

This Local Law shall be entitled “A Local Law Establishing Income Levels for Senior Citizen Real Property Tax Exemption.”

SECTION 2. PURPOSE AND INTENT.

The purpose of this local law is to provide a real property tax exemption to qualifying senior citizens as set forth in Real Property Tax Law § 467.

SECTION 3. AUTHORITY.

This Local Law is adopted in accordance with Real Property Tax Law § 467 and pursuant to Municipal Home Rule Law section 10.

SECTION 4. EXEMPTION LEVELS.

The Town Board of the Town of Germantown, County of Columbia hereby adopts the following sliding scale schedule relative to income levels and the percentage of assessed valuation from taxation:

Annual Income	% of Exemption
\$34,000.00 and under	50
\$34,000.01 - \$34,999.99	45
\$35,000.00-\$35,999.99	40
\$36,000.00-\$36,999.99	35
\$37,000.00-\$37,899.99	30
\$37,900.00-\$38,799.99	25
\$38,800.00-\$39,699.99	20
\$39,700.00-\$40,599.99	15
\$40,600.00-\$41,499.99	10
\$41,500.00-\$42,399.99	5

SECTION 5. REPEAL.

All ordinances, local laws and parts thereof inconsistent with this local law are hereby repealed.

SECTION 6. SEVERABILITY.

If any section, provision or part thereof of this local law shall be adjudged invalid or unconstitutional by a court of competent jurisdiction, such adjudication shall not affect the validity of this local law as a whole or any section, provision or part thereof not so adjudged invalid or unconstitutional.

SECTION 7. WHEN EFFECTIVE.

This local law shall take effect January 1, 2025 and shall apply to taxable status dates occurring on or after such date.