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**Town of Woodstock**

**Local Law No. 7 of the year 2022**

A **Local Law** amending the Woodstock Code, Chapter 209, the Taxation Law of the Town of Woodstock, Ulster County, New York, as previously amended, to increase annual income levels for seniors and person with disabilities and limited income.

**Be it enacted by the Town Board of the Town of Woodstock as follows:**

**Section 1. Statutory authority.**

This Local Law is enacted in accordance with New York State Town Law Article XVI, §261, Chapter 209 of the Woodstock Code, the Taxation Law of the Town of Woodstock, as amended; Real Property Tax Law § 467, Subdivision 8.

**Section 2. Purpose and Findings.**

The Town Board hereby makes the following findings, determinations, and declarations relative to the matters set forth in this Local Law. The Town Boards finds that in order to adjust for cost of living increases and in order to maintain consistency with other local taxing authorities, it is necessary to increase income limits for partial property tax exemptions.

**Section 3. Amendments to the Woodstock Code.**

Chapter 209 of the Woodstock Code, the Taxation Law of the Town of Woodstock, as amended, is hereby amended as follows:

**§ 209-6 Exemptions based on income levels.**

The income of the owner or the combined income of the owners of the property from the income tax year immediately preceding the date of making application for exemption must not exceed the sum set forth below. "Income tax year" shall mean the twelve-month period for which the owner or owners filed a federal personal tax return or, if no such return was filed, the calendar year.

<b>Annual Income</b>	<b>Percentage of Assessed Valuation Exempt from Taxation</b>
<b>Less than \$41,600</b>	<b>50%</b>
<b>\$41,601 to \$42,600</b>	<b>45%</b>
<b>\$42,601 to \$43,600</b>	<b>40%</b>
<b>\$43,601 to \$44,600</b>	<b>35%</b>
<b>\$44,601 to \$45,500</b>	<b>30%</b>

<b>\$45,501 to \$46,400</b>	<b>25%</b>
<b>\$46,401 to \$47,300</b>	<b>20%</b>
<b>\$47,301 to \$48,200</b>	<b>15%</b>
<b>\$48,201 to \$49,100</b>	<b>10%</b>
<b>\$49,101 to \$50,000</b>	<b>5%</b>

**§ 209-11 Maximum income level.**

A person or persons otherwise qualified hereunder shall be exempt from taxation to the extent of 50% of the assessed valuation of real property owed if the income of the owners of the property for the income tax year immediately preceding the date of making the application for exemption is not more than **\$41,600.**

**§ 209-12 Exemptions based on income levels.**

Persons qualifying hereunder shall be entitled to the following exemptions based upon their income levels:

<b>Annual Income</b>	<b>Percentage of Assessed Valuation Exempt from Taxation</b>
<b>Less than \$41,600</b>	<b>50%</b>
<b>\$41,601 to \$42,600</b>	<b>45%</b>
<b>\$42,601 to \$43,600</b>	<b>40%</b>
<b>\$43,601 to \$44,600</b>	<b>35%</b>
<b>\$44,601 to \$45,500</b>	<b>30%</b>
<b>\$45,501 to \$46,400</b>	<b>25%</b>
<b>\$46,401 to \$47,300</b>	<b>20%</b>
<b>\$47,301 to \$48,200</b>	<b>15%</b>
<b>\$48,201 to \$49,100</b>	<b>10%</b>
<b>\$49,101 to \$50,000</b>	<b>5%</b>

**Section 5. Severability.**

If any clause, sentence, paragraph, section, article, chapter or part of this local law now or through supplementation 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, article, chapter or part thereof directly involved in the controversy in which such judgment shall have been rendered.

**Section 6. Effective Date.**

This Local Law shall take effect upon being filed in the office of the New York Secretary of State.



