

## NOTICE OF PUBLIC HEARING

PLEASE TAKE NOTICE, that the East Greenbush Town Board shall hold a public hearing on February 14, 2024, at 6:00 P.M., at the East Greenbush Town Hall located at 225 Columbia Turnpike in the Town of East Greenbush, to receive comments from the public about a proposed local law as follows:

A Local Law enacting certain amendments to Sections 65-4 and 65-38 of the East Greenbush Code relating to income eligibility for real property tax exemptions for senior citizens and persons with disabilities.

Under the current Town Code, the Town authorizes a partial exemption of up to 50% from Town and Highway taxes for real property owned by senior citizens, or by persons with disabilities, having an income below a certain cap. Presently, the cap is set at \$37,400.00. There is a sliding scale of percentage exemptions, going up to a full 50% exemption for those whose income is below \$29,000.00.

This proposed local law would increase the current income cap for eligibility for such partial deduction from \$37,400.00, to \$45,000.00. The exemption would be on a sliding scale, setting the exemption at 50% for those with income of \$36,600.00 or below, up to 5% for income up to \$45,000.00. For both the senior citizen exemption, and the disability exemption, the local law would provide that unreimbursed medical expenses of the owner would no longer be deducted from the owner's income for the purpose of determining eligibility.

The local law would be effective on March 1, 2024, and be applied to the tentative tax rolls prepared on and after that date, for taxes commencing on January 1, 2025.

A copy of the proposed local law may be inspected at the Office of the Town Clerk during regular business hours. In addition, a copy of the proposed local law is also available on the Town's website at:

<https://www.eastgreenbush.org/>

Written comments may be submitted to the Town Board by email to [epangburn@eastgreenbush.org](mailto:epangburn@eastgreenbush.org), or by mail to the Town Board, Town of East Greenbush, 225 Columbia Turnpike, Rensselaer, New York 12144, at any time prior to the hearing.

By order of the East Greenbush Town Board

Dated: January 19, 2023

Ellen Pangburn  
East Greenbush Town Clerk

TOWN OF EAST GREENBUSH

LOCAL LAW NO.   1   OF THE YEAR 2024 OF THE TOWN OF EAST GREENBUSH

A LOCAL LAW ENACTING CERTAIN AMENDMENTS TO SECTIONS 65-4 AND 65-38 OF THE EAST GREENBUSH CODE, RELATING TO INCOME ELIGIBILITY FOR REAL PROPERTY TAX EXEMPTIONS FOR SENIOR CITIZENS AND PERSONS WITH DISABILITIES

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF EAST GREENBUSH AS FOLLOWS:

**Section 1.**

Section 65-4(A) of the East Greenbush Code is hereby repealed, and a new Section 65-4(A) is enacted as follows:

The maximum income eligibility level for exemption under this Article shall be \$45,000.00, and the percentage of exemption shall be based on the range specified herein as follow:

Annual Income	Valuation Exempt from Taxation
\$36,600.00 or below	50%
\$36,601.00 to \$37,600.00	45%
\$37,601.00 to \$38,600.00	40%
\$38,601.00 to \$39,600.00	35%
\$39,601.00 to \$40,500.00	30%
\$40,501.00 to \$41,400.00	25%
\$41,401.00 to \$42,300.00	20%
\$42,301.00 to \$43,200.00	15%
\$43,201.00 to \$44,100.00	10%
\$44,101.00 to \$45,000.00	5%

In computing eligibility for this exemption, unreimbursed medical expenses shall not be deducted from the owner's income.

**Section 2.**

Section 65-4(B) of the East Greenbush Code is repealed.

**Section 3.**

Section 65-38 of the East Greenbush Town Code is repealed and a new Section 65-38 is enacted as follows:

Section 65-38 Exemption Granted

Effective as hereinafter provided, there shall be an exemption from taxation for general Town and highway purposes to the extent of the percentage of assessed valuation provided in the following schedule, determined by the maximum income exemption eligibility level also provided in the following schedule, up to a maximum of 50% of the assessed valuation of real property owned by one or more persons with disabilities, at least one of whom has a disability and whose income, as hereinafter defined, is limited by reason of such disability.

Annual Income	Valuation Exempt from Taxation
\$36,600.00 or below	50%
\$36,601.00 to \$37,600.00	45%
\$37,601.00 to \$38,600.00	40%
\$38,601.00 to \$39,600.00	35%
\$39,601.00 to \$40,500.00	30%
\$40,501.00 to \$41,400.00	25%
\$41,401.00 to \$42,300.00	20%
\$42,301.00 to \$43,200.00	15%
\$43,201.00 to \$44,100.00	10%
\$44,101.00 to \$45,000.00	5%

In computing eligibility for this exemption, unreimbursed medical expenses shall not be deducted from the owner's income.

**Section 4.**

This local law shall take effect on March 1, 2024, and shall apply to the tax rolls prepared on and after said date.