LOCAL LAW NO. 7-07 CHAUTAUQUA COUNTY (Print 2)

A LOCAL LAW ADOPTING REAL PROPERTY TAX LAW SECTION 459-C "PERSONS WITH DISABILITIES AND LIMITED INCOMES" REAL PROPERTY TAX EXEMPTION

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York, as follows:

Section I. Purpose.

Pursuant to New York Real Property Tax Law Section 459-c, the County can offer a fifty per centum exemption from real property taxes for persons with disabilities and limited incomes. The purpose of this local law is to grant the exemption authorized pursuant to Section 459-c of the Real Property Tax Law.

Section II. Maximum Allowable Income.

Pursuant to Section 459-c,5 (a), of the New York Real Property Tax Law, the maximum income allowable for the exemption for the income tax year immediately preceding the date of making the application for the exemption shall be sixteen thousand dollars (\$16,000.00)

Section III. Effective Date.

This Local Law shall take effect upon filing with the Secretary of State.

LAID ON DESKS 8/22/07 – (Print 2) ADOPTED: 10/24/07 PUBLIC HEARING: 11/8/07 ADOPTED AS LL 7-07