

**Proposed  
City of Hudson  
Local Law No. \_ of the year 2024**

A local law amending Chapter 275, Article IV of the City of Hudson, New York to Create an Updated Real Property Tax Exemption for Real Property Owned by Persons with Disabilities and Limited Incomes Pursuant to the New York Real Property Tax Law Section 459-c.

**BE IT ENACTED BY THE COMMON COUNCIL OF THE CITY OF HUDSON AS FOLLOWS:**

**SECTION 1. TITLE**

This Local Law shall be known as the “City of Hudson Persons with Disabilities and Limited Incomes Tax Exemption Law,” a local law updating the exemption provisions of NY Real Property Tax Law Section 459-c.

**SECTION 2. LEGISLATIVE FINDINGS AND INTENT**

The New York State Legislature has enacted new, higher income limits for the persons with disabilities and limited incomes tax exemption. The income eligibility provisions effective in the City of Hudson have not been amended since the City enacted Local Law No. 1 of 2006. The purpose of this law is to amend the tax exemption provisions applicable to persons with disabilities and limited incomes under existing laws in order to increase the income eligibility levels, as permitted under the 2023 amendments of Section 459-c of the New York Real Property Tax Law.

**SECTION 3. STATEMENT OF AUTHORITY**

This local law is authorized by the Municipal Home Rule Law (Chapter 36-a of the Consolidated Laws of the State of New York) and Section 459-c of the New York State Real Property Tax Law.

**SECTION 4. AMENDMENTS/REPEAL OF PRIOR LOCAL LAW**

As of the effective date of this Local Law, Chapter 275, Article IV, Section 275-18 of the City of Hudson Code is repealed and replaced with the following:

§ 275-18. **Exemption Granted.** The City of Hudson does hereby (1) grant a tax exemption of up to 50% of the assessed value of the owner-occupied residential property within its corporate limits for persons with disabilities and limited incomes meeting the qualifications of Real Property Tax Law §459-c and any amendments and revisions thereof, and (2) adopts the following sliding scale schedule relative to income levels and the percentage of assessed valuation exempt from taxation:

<u>ANNUAL INCOME</u>	<u>PERCENTAGE OF ASSESSED VALUATION EXEMPT FROM TAXATION</u>
\$34,000 or less	50
More than \$34,000 but less than \$35,000	45
\$35,000 or more but less than \$36,000	40
\$36,000 or more but less than \$37,000	35
\$37,000 or more but less than \$37,900	30
\$37,900 or more but less than \$38,800	25
\$38,800 or more but less than \$39,700	20
\$39,700 or more but less than \$40,600	15
\$40,600 or more but less than \$41,500	10
\$41,500 or more but less than \$42,400	5

**SECTION 5. SEVERALBILITY**

The invalidity of any word, section, clause, paragraph, sentence, part or provision of this local law shall not affect the validity of any other part of this local law which can be given effect without such invalid part or parts.

**SECTION 6. EFFECTIVE DATE**

This law shall take effect November 30, 2024 and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on and after January 1, 2025. This Local Law shall take effect immediately upon filing with the Secretary of State.