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AN ACT AMENDING THE CODE OF THE TOWN OF GORHAM
FOR PURPOSES OF ESTABLISHING A TAX EXEMPTION
FOR PERSONS WITH DISABILITIES
PURSUANT TO SECTION 459-c OF THE REAL PROPERTY TAX LAW
AND CHAPTER 315 OF THE LAWS OF 1997

CHAPTER 63

TOWN OF GORHAM

- 63.100 **Title**
- 63.200 **Exemption Granted**
- 63.300 **Eligibility**
- 63.400 **Exclusion of Certain Items from Computation of
Income**
- 63.500 **Effective Date**

{History: adopted by the Town Board of the Town of Gorham,
Local Law #2/99}

63.100 Title

This local law is adopted pursuant to authority of Real Property Tax Law Section 459-c; and Chapter 315 of the Laws of 1997. All definitions, terms and conditions of such statute shall apply to this local law. This local law shall be known as the "Gorham Partial Exemption from Taxation on Certain Real Property Owned by Persons with Disabilities".

63.200 Exemption Granted

Real property owned by persons with disabilities whose income is limited by such disabilities, and used as the legal residence of such person, shall be entitled to a partial exemption from taxation to the extent of fifty percent (50%) of assessed valuation.

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63.300 **Eligibility**

To be eligible for the exemption authorized by such Section 459-c and implemented by this local law, the maximum income of such person shall not exceed \$12,500 to qualify for the 50% exemption. Eligibility increments are as follows:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Less than \$12,500	50
\$12,500 or more, but less than \$13,500	45
\$13,500 or more, but less than \$14,500	40
\$14,500 or more, but less than \$15,500	35
\$15,500 or more, but less than \$16,400	30
\$16,400 or more, but less than \$17,300	25
\$17,300 or more, but less than \$18,200	20
\$18,200 or more, but less than \$19,100	15
\$19,100 or more, but less than \$20,000	10
\$20,000 or more, but less than \$20,900	5

63.400 **Exclusion of Certain Items from Computation of Income**

Such income shall be offset by medical and prescription drug expenses actually paid which were not reimbursed or which were not paid for by insurance.

63.500 **Effective Date**

This local law shall take effect immediately upon filing in the office of the Secretary of State which was done January 25, 1999