

Local Law 2 of 2025

**AMENDING CHAPTER 130, SECTION 130-2(B)
OF THE CODE OF THE TOWN OF MOREAU
PROVIDING FOR SENIOR CITIZENS TAX EXEMPTION**

Be It Enacted by the Town Board of the Town of Moreau as follows:

ARTICLE 1. Chapter 130, Section 130-2(B) of the Code of the Town of Moreau is repealed and replaced with the following:

B. The income of the owner or the combined income of the owners must not exceed the amount identified in the tables below for the income tax year two years preceding the assessment roll in which the exemption is to be levied except that, pursuant to the provisions of § 467 of the Real Property Tax Law, a percentage of exemption, based upon the following schedules, shall be allowed:

Annual Income (for use in 2025 and subsequent assessment rolls)	Percentage of Assessed Valuation Exempt from Taxation
Up to but not more than and including \$29,000	50%
\$29,001 but less than \$30,000	45%
\$30,000 but less than \$31,000	40%
\$31,000 but less than \$32,000	35%
\$32,000 but less than \$32,900	30%
\$32,900 but less than \$33,800	25%
\$33,800 but less than \$34,700	20%
\$34,700 but less than \$35,600	15%
\$35,600 but less than \$36,500	10%
\$36,500 but less than \$37,400	5%

ARTICLE 2. This Local Law shall take effect immediately upon filing with the office of the Secretary of State.