

**Town of Mina**  
**Senior Citizen Real Property Tax Exemption**  
**Proposed Local Law # 4 - 2024**

**WHEREAS**, the Town of Mina has offered a partial real estate property tax exemption to senior citizens who are 65 years of age or older and whose primary residence is in the Town of Mina and whose incomes are below a certain level; and

**WHEREAS**, the current \$12,500 income limit has not been modified for at least 15 years and as a result, several senior citizens who were once eligible for the exemptions are no longer eligible for this important tax reduction; and

**WHEREAS**, Chautauqua County adopted an income limit of \$22,000 in 2017 and has, by Resolution #71-24, recently increased the income limit to \$30,000 for the Senior Citizen Real Property Tax Exemption; and

**WHEREAS**, New York State Real Property Tax Law §467 authorizes an income ceiling of up to \$58,400 for persons age 65 or older; and

**WHEREAS**, it is proposed that the income limits for the Town of Mina be increased to \$30,000 effective as of the next taxable status date; and

**NOW THEREFORE BE IT RESOLVED** that effective as of the next taxable status date, the Town of Mina does hereby increase the income eligibility limit to \$30,000 for partial real property tax exemption for senior citizens age 65 years or older whose primary residence is in the Town of Mina pursuant to Section 467 of the New York Real Property Tax Law.

This local law will become effective upon filing with the Secretary of State.