

**RESOLUTION #1 of 2023**  
**RESOLUTION FOR AMENDMENT TO THE INCOME LEVEL IN**  
**RELATION TO THE PARTIAL TAX EXEMPTION FOR PERSONS**  
**65 YEARS OF AGE OR MORE**

**WHEREAS**, the existing income ceiling of \$23,500.00 for the real property tax exemption for persons 65 years and older in the Town of Middletown is no longer effective in protecting the most vulnerable of the Town's citizens; and

**WHEREAS**, the Town Board has determined that it is in the public interest to increase said income ceiling, thereby providing partial real property tax exemptions to a larger number of senior citizens in need of tax relief.

**NOW, THEREFORE, BE IT RESOLVED**, that all previous Resolutions in regard to "TAX EXEMPTIONS FOR PERSONS 65 YEARS OF AGE AND OVER" are HEREBY rescinded and the following to be adopted for granting Real Property Tax Exemption for persons 65 or order in the Town of Middletown:

**BE IT RESOLVED**, that the applicant must show that they have owned their property for the past 12 consecutive months prior to filing for the exemption, that it is the legal residence of and occupied in whole or in part by the owner or by all of the owners, and that the property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption; and the tax exemption for real property owned by husband and wife, one of whom is sixty-five years of age or over, once granted, shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two years of age.

**BE IT RESOLVED**, that pursuant to the authority granted by Section 467 of the Real Property Tax Law, real property within the Town of Middletown owed by one or more persons, each of whom is 65 years of age or over, or real property within the Town of Middletown owned by husband and wife, one of whom is 65 years of age or over, shall be exempt from Town of Middletown tax levy according to the following schedule based on income of the owner or combined income of the owners of the property for the tax year immediately preceding the date of application:

Income of \$17,000.00 or less.....	50% reduction
Income of \$17,000.01 or more but less than \$17,999.99.....	45% reduction
Income of \$18,000.00 or more but less than \$18,999.99.....	40% reduction
Income of \$19,000.00 or more but less than \$19,999.99.....	35% reduction
Income of \$20,000.00 or more but less than \$20,899.99.....	30% reduction
Income of \$20,900.00 or more but less than \$21,799.99.....	25% reduction
Income of \$21,800.00 or more but less than \$22,699.99.....	20% reduction
Income of \$22,700.00 or more but less than \$23,599.99.....	15% reduction
Income of \$23,600.00 or more but less than \$24,499.99.....	10% reduction
Income of \$24,500.00 or more but less than \$25,399.99.....	5% reduction

**BE IT FURTHER RESOLVED** that all the provisions of Section 467 of the Real Property Tax Law shall apply in the administration and interpretation of this Resolution and such exemption shall not be granted unless the applicant qualified thereunder; and

**BE IT FURTHER RESOLVED** that this resolution shall take effect immediately.

Motion made by: Robin Williams


Seconded by: Nelson Delameter

Councilperson Christopher Dabritz was not in attendance.

Resolution adopted by a vote of 4 ayes and 0 nays

I hereby certify that the above resolution was duly adopted by the Town Board of the Town of Middletown at its regular monthly meeting held on February 8th, 2023.

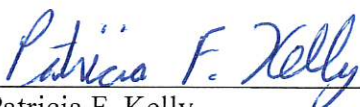
Dated: February 8th, 2023

  
\_\_\_\_\_  
Patricia F. Kelly  
Town Clerk  
Town of Middletown

  
SEAL

I, Patricia F. Kelly, Town Clerk of the Town of Middletown, Delaware County, DO HEREBY CERTIFY that I have compared the preceding resolution with the original thereof filed in my office at Margaretville, NY on the 8th day of February, 2023 and adopted by the Town Board of the Town of Middletown, Delaware County, New York on the 8th day of February and that the same is a true and correct copy of said original and of the whole thereof.

IN WITNESS WHEREOF, I have hereunder set my hand and affixed the seal of said Town of Middletown this 8th day of February, 2023.

  
\_\_\_\_\_  
Patricia F. Kelly  
Town Clerk  
Town of Middletown

  
SEAL