

Village of Lowville

Local Law ___ of 2025

Senior Citizen Exemptions on Real Property Taxes Repeal and Replace §171-1 Exemption Granted – Schedule

REPEAL §171-1-Exemptions Granted- Scheduled of the Village Code in its entirety

AND

REPLACE WITH THE FOLLOWING

Any person who shall turn 65 years of age during the calendar year in which the tax roll is filed shall be eligible to apply for this exemption, even though his or her birthday may occur after the taxable status date. The Village of Lowville is hereby authorized to grant an exemption to such person, provided proper application is made prior to the taxable status date. Such exemption shall be granted on the following basis:

Exemption Income Limits		
Percentage of Assessed Valuation Exempt from Taxation	Minimum Income	Maximum Income
50%	0.00	25,000.00
45%	25,000.01	25,999.99
40%	26,000.00	26,999.99
35%	27,000.00	27,999.99
30%	28,000.00	28,899.99
25%	28,900.00	29,799.99
20%	29,800.00	30,699.99

Village of Lowville

LOCAL LAW NO. ___ OF 2025

Exemptions for Volunteer Firefighters and Ambulance Workers on portion of Real Property Taxes

REPEALING and REPLACING Chapters 171-17 through 22 of the Village Code

**REPEAL Chapters 171-17 through 171-22 of the Village Code in its entirety
AND
REPLACE WITH THE FOLLOWING**

§171-17. The Village Board hereby adopts the exemption for Volunteer Firefighters and Ambulance Workers pursuant to the guidelines set forth at New York Real Property Tax Law (NY RPTL) §466-a.

§171-18. The 10% property tax exemption shall apply to property used exclusively for residential purposes by the firefighter and/or ambulance worker.

§171-19. If a portion of the property is used for non-residential purposes, or by another person for residential purposes, then the exemption shall apply only to that part of the structure used for residential purposes by the firefighter and/or ambulance worker.

§171.20. The firefighter and/or ambulance worker shall meet a minimum service requirement of at least five (5) consecutive years before this exemption shall apply.

§171-21 A Lifetime exemption shall be applied if the firefighter and/or ambulance worker has accrued after twenty (20) years of cumulative service. This exemption shall continue for the life of the firefighter and/or ambulance worker, together with the life of the surviving spouse of such person so long as the surviving spouse does not remarry.

§171.22. Application for exemption must be filed with the Assessor on or before the taxable status date each year on a form that is prescribed by the State