

**TOWN OF DAY**  
**COUNTY OF SARATOGA, STATE OF NEW YORK**  
**Local Law No. 03 of 2021**

**A LOCAL LAW CONCERNING PARTIAL REAL PROPERTY TAX EXEMPTIONS  
FOR PERSONS WITH DISABILITIES AND LIMITED INCOMES**

**Be it enacted** by the Town Board of the Town of Day (“Town”), County of Saratoga, State of New York (“State”) as follows:

**Section 1. Legislative Intent.**

The Board hereby finds and determines that it is in the best interests of the Town to offer to its residents with disabilities and limited incomes a real property tax exemption. Therefore, the purpose of this Local Law is to provide the maximum benefit permissible to the residents of the Town with disabilities and limited incomes.

**Section 2. Partial Exemption for Persons with Disabilities and Limited Incomes.**

Pursuant to the provisions of Section 459-c of the Real Property Tax Law, real property located in the Town of Day, County of Saratoga, State of New York which is owned by one or more persons with disabilities, or real property owned by a husband, wife or both, or by siblings, at least one of whom has a disability, and whose income as hereafter defined, is limited by reason of such disability, shall be exempt from taxation by the Town to the extent provided in the following schedule:

Annual Income	Percentage of Assessed Valuation Exempt from Taxation
\$0 to \$29,000.00	50%
\$29,001.00 to \$29,999.99	45%
\$30,000.00 to \$30,999.99	40%
\$31,000.00 to \$31,999.99	35%
\$32,000.00 to \$32,899.99	30%
\$33,900.00 to \$33,799.99	25%
\$34,800.00 to \$34,699.99	20%
\$35,700.00 to \$35,599.99	15%
\$36,600.00 to \$36,499.99	10%
\$37,500.00 to \$37,399.99	5%

**Section 3. Severability.**

If any clause, sentence, paragraph, subdivision, section, or part of this Local Law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this Local Law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

**Section 4. Effective Date.**

This Local Law shall take effect immediately upon filing with the New York State Secretary of State.