



## **Ordinance 682**

**An Ordinance amending the Article III of Chapter 204 of the Code of The Town of Elsmere concerning Senior Citizens and Disabled Tax Exemption.**

**Sponsored By:** Mayor and Council

**First and Second Reading:** June 12, 2025

**Results:** Passed 5 In Favor, 0 Opposed, 2 Vacant

**Third and Final Reading:** July 21, 2025

**Results:**

## **Ordinance 682**

### **An Ordinance amending the Article III of Chapter 204 of the Code of The Town of Elsmere concerning Senior Citizens and Disabled Tax Exemption.**

**WHEREAS**, Section 204-11 of Article-11 of Article III, of Chapter 204 of the Code of the Town of Elsmere sets the amount of exemption from taxation for Senior Citizens and Disabled persons to receive a tax exemption; and

**WHEREAS**, The Mayor and Council wish to increase the amount of that tax exemption offered by this section of the code; and

**WHEREAS**, Section 204-11 of Article-11 of Article III, of Chapter 204 of the Code of the Town of Elsmere sets the income levels not to exceed a maximum income level; and

**WHEREAS**, The Mayor and Council are continually considering ways to reduce the burden of property taxes upon the Town's senior or disabled citizens; and

**WHEREAS**, the Mayor and Council wish to increase those maximum income levels thereby allowing more individuals to take advantage of the tax exemption as well as the amount of discount being offered.

### **NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF ELSMERE AS FOLLOWS:**

That Article III, Chapter 204, Section 204-11 "Qualifications; amount of exemption" of the Code of the Town of Elsmere be amended as follows.

1. That in the current Section 204-11 the following changes shall be made.
  - a. The number \$24,500 shall be changed to \$44,500
  - b. The number \$30,000 shall be changed to \$50,000
  - c. The number \$32,428.50 shall be changed to \$197,794.50
2. That in the current Section 204-28 the following changes shall be made.
  - a. The existing Sub-Section 204-28A: Delete, "\$25,000" and replace it with "30,000"
  - b. The existing Sub-Section 204-28B: Delete, "\$25,000" and "\$45,000" and replace these numbers with "\$30,001" and "\$50,000"

First and Second Reading  
June 12, 2025

Third and Final Reading  
July 21, 2025

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Joann Personti, Mayor

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Jane McDaniel, Secretary

Approved as to form:

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Town Solicitor

## **SYNOPSIS**

This Ordinance makes the following changes to the Town's Senior Citizen and Disabled Tax exemption and qualifying income levels with the intention to increase the benefit of the tax break given to those who receive the Towns Senior/Disabled exemption and those that additionally qualify for the Towns Base Tax Credit making the following changes to the tax code.

1. It increases the maximum amount that a single person can make to qualify for the Senior/Disabled Tax exemption from \$24,500 to \$44,500.
2. It increases the maximum amount that a family can make to qualify for the Senior/Disabled Tax exemption from \$30,000 to \$50,000.
3. It amends the amount of tax exemption to the recipients of the Senior/Disabled tax exemption by increasing that exemption from \$32,428.50 to \$197,794.50.
  - a. Upon its adoption this Ordinance shall be applicable to all exemptions granted for the 2025-2026 Fiscal Year and every year thereafter
4. It increases the modified income range to qualify for the base tax credit between \$0 and \$25,000 to between \$0 and \$30,000.
5. It increases the modified income range to qualify for the base tax credit between \$25,000 and \$45,000 to between \$30,001 and \$50,000.

## **Fiscal Impact**

It is not immediately possible to determine the exact fiscal impact of this ordinance without the consideration of varying economic and demographic issues.