<u>**Proposed Local Law 11-2022**</u>

A local law amending Chapter 241 (Taxation) of the Village of Ossining Code.

BE IT ENACTED by the Board of Trustees of the Village of Ossining as follows:

Section 1. Chapter 241, Article III (Property Tax Exemption for Persons with Disabilities) is amended with new matter <u>**underlined**</u> and deleted matter in **[brackets].**

Section 241-17 Exempt persons and income

A.

<u>**Taxable status date May 1, 2023 and thereafter**</u>

<u>**Annual Income**</u>	<u>**Percentage of Assessed Value Exempt from Taxation**</u>
<u>**$0 to $50,000**</u>	<u>**50%**</u>
<u>**$50,000.01 to $50,999.99**</u>	<u>**45%**</u>
<u>**$51,000.00 to $51,999.99**</u>	<u>**40%**</u>
<u>**$52,000.00 to $52,999.99**</u>	<u>**35%**</u>
<u>**$53,000.00 to $53,899.99**</u>	<u>**30%**</u>
<u>**$53,900.00 to $54,799.99**</u>	<u>**25%**</u>
<u>**$54,800.00 to $55,699.99**</u>	<u>**20%**</u>
<u>**$55,700.00 to $56,599.99**</u>	<u>**15%**</u>
<u>**$56,600.00 to $57,499.99**</u>	<u>**10%**</u>
<u>**$57,500.00 to $58,399.99**</u>	<u>**5%**</u>

B. The income of the owner or the combined income of the owners of the property from all sources as set forth in the New York State Real Property Tax Law <u>**section**</u> 459-c, for the income tax year immediately preceding the date of making application for exemption must not exceed **[$34,399.99 for the 2007 tax assessment roll, $35,399.99 for the 2008 tax assessment roll, $36,399.99 for the 2009 tax assessment roll and $37,399.99 for the 2010 tax assessment roll and thereafter]** <u>**$50,000.00 commencing July 1, 2022. Provided that for the purposes of this chapter, income shall not include medical and prescription drug expenses actually paid which were not reimbursed or paid by insurance as set forth in section 459-c(5)(a) of the Real Property Tax Law. Notwithstanding the foregoing, in the event the maximum allowable income established under Real Property Tax Law section 459-c for persons with disabilities is reduced or increased by operation of law to an amount less or more than $50,000.00, the maximum allowable incomes under section 241-17A shall automatically reduce or increase to said statutory maximum allowable income.**</u> "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no such return is filed, the calendar year.

Section 2. Chapter 241 is amended by adding a new article (Article VII) Senior Citizens Tax Exemption with new matter **underlined.**

Article VII Senior Citizens Tax Exemption

Section 241-38 Exemption granted.

A. **Pursuant to the provisions of section 467 of the Real Property Tax Law, real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by spouse, one of whom is 65 years of age or over, shall be exempt from taxation by the Village of Ossining for Village general taxes, as hereinafter provided. Such exemption shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed.**
B. **Pursuant to the provisions of section 467 of the Real Property Tax Law, title to that portion of real property owned by a cooperative apartment corporation in which the tenant-stockholders of such corporation reside, each of whom is 65 years of age or over or, if owned by a spouse, one of whom is 65 years of age or over, shall be exempt from taxation by the Village of Ossining for Village general taxes as hereinafter provided. Such exemption shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed.**

Section 241-39 Amount of exemption.

A. **Taxable status date of May 1, 2023 and thereafter the exemption shall be as follows:**

Annual Income	**Percentage of Assessed Valuation Exempt from Taxation**
$0 to $50,000.00	**50%**
$50,000.01 to $50,999.99	**45%**
$51,000.00 to $51,999.99	**40%**
$52,000.00 to $52,999.99	**35%**
$53,000.00 to $53,899.99	**30%**
$53,900.00 to $54.799.99	**25%**
$54,800.00 to $55,699.99	**20%**
$55,700.00 to $56,599.99	**15%**
$56,600.00 to $57,499.99	**10%**
$57,500.00 to $58,399.99	**5%**

B. **Notwithstanding the foregoing, in the event the maximum allowable income established under Real Property Tax Law section 467 is reduced or increased by operation of law or by action of the state legislature, to an amount less or more than $50,000.00, the maximum allowable incomes under section 241-39A shall automatically reduce or increase to said statutory maximum allowable incomes.**

<u>Section 241-40</u> **<u>Qualifications for exemption.</u>**

<u>No exemption shall be granted hereunder:</u>

A. **<u>If the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of the maximum income exemption eligibility level for the granting of partial exemption from real property taxation as provided herein. "Income tax year" shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return or, if no such return is filed, the calendar year. Where title is vested in either spouse, their combined income may not exceed such sum except where spouse or ex-spouse is absent from the property due to divorce, legal separation or abandonment. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances, veteran's disability compensation as defined in Title 38 of the United States Code, payments made to individuals because of their status as victims of Nazi persecution, as defined in P.L. 103-286 or monies earned through employment in the federal foster grandparent program. It is further provided that for purposes of this chapter, income shall not include medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance, as set forth in section 467(3)(a) of the Real Property Tax Law. Additionally, income shall not include the proceeds of a reverse mortgage, as authorized by section 6-h of the banking Law and sections 280 and 280-a of the Real Property Law; provided, however, that monies used to repay a reverse mortgage may not be deducted from income, and provided additionally that any interest or dividends realized from the investment of reverse mortgage proceeds shall be considered income. In computing net rental income and net income from self-employment no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.</u>**
B. **<u>Unless the title of the property shall have been vested in the owner or one of the owners of the property for at least 24 consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of either spouse in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise or by descent from the deceased spouse, the time of ownership of the property by the deceased spouse shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of 24 consecutive months, and provided further that, in the event of a transfer by either spouse to the other spouse for all or part of the title to the property, the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of 24</u>**

consecutive months, and provided further that, where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this section. Where a residence is sold and replaced with another within one year and is in the same assessing unit or municipality, the period of ownership of the former property shall be combined with the period of ownership of the replacement residence and deemed consecutive for exemption from taxation by each such assessing unit or municipality; provided, however, that where the replacement property is in the same assessing unit but in another school district, the period of ownership of both properties shall also be deemed consecutive for purposes of the exemption from taxation by such school district. Notwithstanding any other provision of law, where a residence is sold and replaced with another within one year and both residences are within the state, the period of ownership of both properties shall be deemed consecutive for purposes of the exemption from taxation by a municipality within the state granting such exemption.

C. Unless the property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not so 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 provided by this article.

D. Unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property: except where, (i) an owner is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in section 2801 of the Public Health Law, provided that any income accruing to that person shall only be income only to the extent that it exceeds the amount paid by such owner, spouse or co-owner for care in the facility, and provided further, that during such confinement such property is not occupied by other than the spouse or co-owner of such owner; or, (ii) the real property is owned by a spouse, or an ex-spouse, and either is absent from the residence due to divorce, legal separation or abandonment and all other provisions of this section are met provided that where an exemption was previously granted when both resided on the property, then the person remaining on the real property shall be 62 years of age or over.

Section 241-41 Continuation of exemption.

The real property tax exemption provided for herein on real property owned by husband and wife, one of whom is 65 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 62 years of age.

Section 241-42 Application for exemption.

Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed by the state board to be furnished by the Assessor of the Town of Ossining and shall furnish the information and be executed in the manner required or prescribed in such forms, and shall be filed in the office of the Assessor of the Town of Ossining on or before the taxable status date. Any person otherwise qualifying under this article shall not be denied the exemption under this article if he or she becomes 65 years of age after the appropriate taxable status date and on or before December 31 of the same year.

Section 241-43 Mailing of notice and application form.

A. **The Village of Ossining shall notify or cause to be notified each person owning residential real property in the Village of Ossining of the provisions hereof. Such notice requirement may be met by a notice or legend sent on or with each tax bill to such persons reading substantially as follows: "Senior Citizens: If your annual income is less that $50,000 for calendar year 2023 and for subsequent years, you may be eligible for senior citizen tax exemption. For information, please call or write the Town of Ossining Assessor, 16 Croton Avenue, Ossining, New York 10562, (914) 762-8274."**
B. **At least 60 days prior to the appropriate taxable status date, the Town Assessor shall mail to each person who was granted a senior citizen exemption on the latest completed assessment roll an application form and a notice that such application must be filed on or before the taxable status date and be approved in order for the exemption to be granted. The Assessor shall, within three days of the completion and filing of the tentative assessment roll, notify by mail any applicant who has included with his/her application at least one self-addressed prepaid envelope, of the approval or denial of the application; provided, however, that the Town Assessor shall, upon the receipt and filing of the application, send by mail notification of receipt to any applicant who has included two of such envelopes with the application. Where an applicant is entitled to a notice of denial pursuant to this subsection, such notice shall be on a form prescribed by the state board and shall state the reasons for such denial and shall further state that the applicant may have such determination reviewed in the manner provided by law.**
C. **Failure to notify or cause to be notified any person who is in fact eligible to receive the exemption or the failure to mail any such application form or notices or the failure of such person to receive any of the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.**

Section 241-44 Third-party notification

A. **A senior citizen eligible for the exemption provided for in section 241-38 may request that a notice be sent to an adult third party. Such request shall be made on a form prescribed by the commissioner and shall be submitted to the Town of**

Ossining Assessor resides no later than 60 days before the last application date for the first taxable status date to which it is to apply. Such form shall provide a section whereby the designated third party shall consent to such designation. Such request shall be effective upon receipt by the Assessor. The Assessor shall maintain a list of all eligible property owners who have requested notices pursuant to this paragraph.

B. A notice shall be sent to the designated third party at least 30 days prior to the last application date for each ensuing taxable status date; provided that no such notice need be sent in the first year if the request was not received by the Assessor at least 60 days before the last application date for the applicable taxable status date. Such notice shall read substantially as follows: “On behalf of (identify senior citizen or citizens), you are advised that his, her or their renewal application for the senior exemption must be filed with the Town of Ossining Assessor no later than (enter date). You are encouraged to remind him, her or them of that fact, and to offer assistance if needed, although you are under no legal obligation to do so. Your cooperation and assistance are greatly appreciated.”

C. A notice shall be sent to the designated third party whenever the Assessor sends a notice to the senior citizen regarding the possible removal of the senior exemption. Such notice shall read substantially as follows: “On behalf of (identify senior citizen or citizens), you are advised that his, her, or their senior exemption is at risk of being removed. You are encouraged to make sure that he, she or they are aware of that fact, and to offer assistance if needed, although you are under no legal obligation to do so. Your cooperation and assistance are greatly appreciated.”

D. The obligation to mail such notice shall cease if the eligible taxpayer cancels the request or ceases to qualify for the senior exemption.

E. Failure to mail any notice required by this subdivision, or the failure of a party to receive same, shall not affect the validity of the levy, collection, or enforcement of taxes on property owned by such person, or in the case of a third-party notice, on property owned by the senior citizen.

Section 241-45 Applicability to school taxes

The exemption provided herein shall apply to school taxes, provided that the applicable school districts shall have prior to the taxable status date adopted a resolution pursuant to section 467 of the Real Property Tax Law, providing for such exemption. Notwithstanding such resolution, the exemption from taxation for school tax purposes shall not be granted in the case of real property where a child resides if such child attends a public school of elementary or secondary education unless the governing board of the school district in which the property is located, after public hearing, adopts a resolution providing for such exemption; provided that any such resolution shall condition such exemption upon satisfactory proof that the child was not brought into the residence in whole or in substantial part for the purpose of attending a particular school within the district.

Section 241-46 Penalties for offenses

A. **Any conviction of having made any willful false statement in the application for such exemption, shall be punishable by a fine of not more than $100 and shall disqualify the applicant or applicants from further exemption for a period of 5 years.**
B. **Notwithstanding any inconsistent provisions hereof, the collection of any amount of tax erroneously exempted due to an incorrect statement in an application for exemption shall be enforceable in the same manner provided for the collection of delinquent taxes pursuant to the provisions of Article 10 of the Real Property Tax Law.**
C. **Any fine levied pursuant to subsection A of this section shall be paid to the Village of Ossining.**

Section 3. Chapter 241, Article IV (Cold War Veterans Exemption) is amended as follows with new matter **underlined** and deleted matter in **[brackets].**

Section 241-22 Amount of exemption; limitations.

A. Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed [$12,000] **$75,000.00** or the product of [$12,000] **$75,000.00** multiplied by the latest state equalization rate of the assessing unit or, in the case of a special assessing unit, the latest class ratio, whichever is less.

B. In addition to the exemption provided by Subsection **A** of this section, where the Cold War veteran received a compensation rating from the United States **Department of** Veterans Affairs or from the United States Department of Defense because of a service-related disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 50% of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed [$40,000] **$250,000.00** or the product of [$40,000] **$250,000.00** multiplied by the latest state equalization rate of the assessing unit or, in the case of a special assessing unit, the latest class ratio, whichever is less.

C. If a Cold War veteran receives either a veterans exemption authorized by § 458 of the Real Property Tax Law, or an alternative veterans exemption under Article **II** of this chapter authorized by § 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive an exemption under this article.

D. Notwithstanding the foregoing subsections A and B, in the event the maximum allowable exemption established under Real Property Tax Law section 458-b is reduced or increased by operation of law or by action of the State Legislature to amounts less or more than those set out in subsections A and B the amounts shall automatically reduce or increase to said statutory amounts.

Section 4. Effective date

This local law shall become effective upon filing with the Secretary of State pursuant to the Municipal Home Rule Law.