

LOCAL LAW NO. 1 of 2023
Town of Ossining

A Local Law known and cited as Amendments to Chapter 180 (“Taxation”) of the Town Code to Allow Unreimbursed Medical Costs to Be Excluded from Income for Persons with Disabilities and Limited Income

Be it enacted by the Town Board of the Town of Ossining as follows:

SECTION 1. Real Property Tax Law authorizes local municipalities to offer tax exemptions for qualifying persons with disabilities and limited income based upon their income level, which the Town Board has already incorporated into the Town Code. The Town Board also desires to allow certain unreimbursed medical expenses to be deducted from income for the purposes of determining income levels to establish the potential tax exemption. The Town Board desires to incorporate this exemption to allow qualifying persons with disabilities and limited income to obtain the greatest exemption possible in order to allow them to remain in their home and age in place.

SECTION 2. The Town Board hereby amends Chapter 180, Article VII of the Town Code entitled Exemption for Persons with Disabilities and Limited Incomes as follows:

§ 180-24. Exempt persons and income

B. The income of the owner or the combined income of the owners of the property, from all sources, as set forth in New York State Real Property Tax Law § 459-c, for the income tax year immediately preceding the date of making application for exemption must not exceed \$34,399.99 for calendar year 2006, \$35,399.99 for calendar 2007, \$36,399.99 for calendar 2008, \$37,399.99 for calendar 2009 and \$58,399.99 for calendar year 2022 and succeeding years. The income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance.

SECTION 3. Validity. The invalidity of any provision of this Local Law shall not affect the validity of any other portion of this Local Law which can be given effect without such invalid provision.

SECTION 4. Effective Date. This Local Law shall take effect immediately upon filing in the office of the Secretary of State.

BY ORDER OF THE TOWN BOARD OF
THE TOWN OF OSSINING