

LOCAL LAW NO. 11 of 2022
Town of Ossining

A Local Law known and cited as Amendments to Chapter 180 (“Taxation”) of the Town Code to
Increase the Income Limits for Real Property Tax Exemptions Available to Persons with
Disabilities

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 based upon their income level. The State recently increased the income level in order to provide exemptions at higher income levels. The Town Board desires to incorporate these increased income levels into the Town Code to allow qualifying persons with disabilities 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 (**additions in bold and underlined** and ~~**deletions in bold and double strikethrough**~~):

§ 180-24. Exempt persons and income

Real property owned by one or more persons with disabilities, as defined in New York State Real Property Tax Law § 459-c, or owned by a husband, wife, or both, or by siblings, at least one of whom has a disability, and whose income or combined incomes is limited by reason of such disability, shall be exempt from taxes up to a maximum of 50% of assessed valuation, pursuant to the following schedule and subject to the following conditions:

A. Exemption schedule.

(1) For the 2007 assessment roll (based on June 1, 2007 taxable status date), the exemption shall be as follows:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
\$0 to \$26,000.00	50%
\$26,000.01 to \$26,999.99	45%
\$27,000.00 to \$27,999.99	40%
\$28,000.00 to \$28,999.99	35%
\$29,000.00 to \$29,899.99	30%
\$29,900.00 to \$30,799.99	25%
\$30,800.00 to \$31,699.99	20%
\$31,700.00 to \$32,599.99	15%
\$32,600.00 to \$33,499.99	10%

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
\$33,500.00 to \$34,399.99	5%

(2) For the 2008 assessment roll (based on June 1, 2008 taxable status date), the exemption shall be as follows:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
\$0 to \$27,000.00	50%
\$27,000.01 to \$27,999.99	45%
\$28,000.00 to \$28,999.99	40%
\$29,000.00 to \$29,999.99	35%
\$30,000.00 to \$30,899.99	30%
\$30,900.00 to \$31,799.99	25%
\$31,800.00 to \$32,699.99	20%
\$32,700.00 to \$33,599.99	15%
\$33,600.00 to \$34,499.99	10%
\$34,500.00 to \$35,399.99	5%

(3) For the 2009 assessment roll (based on June 1, 2009 taxable status date), the exemption shall be as follows:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
\$0 to \$28,000.00	50%
\$28,000.01 to \$28,999.99	45%
\$29,000.00 to \$29,999.99	40%
\$30,000.00 to \$30,999.99	35%
\$31,000.00 to \$31,899.99	30%
\$31,900.00 to \$32,799.99	25%
\$32,800.00 to \$33,699.99	20%
\$33,700.00 to \$34,599.99	15%
\$34,600.00 to \$35,499.99	10%
\$35,500.00 to \$36,399.99	5%

(4) For the 2010 assessment roll (based on June 1, 2010 ~~and subsequent~~ taxable status dates), the exemption shall be as follows:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
\$0 to \$29,000.00	50%
\$29,000.01 to \$29,999.99	45%

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

(5) For the 2023 assessment roll (based on May 1, 2023 taxable status date) and subsequent annual assessment rolls, the exemption shall be as follows:

<u>Annual Income</u>			<u>Percentage of Assessed Valuation Exempt From Taxation</u>
<u>\$0</u>	<u>to</u>	<u>\$50,000.00</u>	<u>50%</u>
<u>\$50,000.01</u>	<u>to</u>	<u>\$50,999.99</u>	<u>45%</u>
<u>\$51,000.00</u>	<u>to</u>	<u>\$51,999.99</u>	<u>40%</u>
<u>\$52,000.00</u>	<u>to</u>	<u>\$52,999.99</u>	<u>35%</u>
<u>\$53,000.00</u>	<u>to</u>	<u>\$53,899.99</u>	<u>30%</u>
<u>\$53,900.00</u>	<u>to</u>	<u>\$54,799.99</u>	<u>25%</u>
<u>\$54,800.00</u>	<u>to</u>	<u>\$55,699.99</u>	<u>20%</u>
<u>\$55,700.00</u>	<u>to</u>	<u>\$56,599.99</u>	<u>15%</u>
<u>\$56,600.00</u>	<u>to</u>	<u>\$57,499.99</u>	<u>10%</u>
<u>\$57,500.00</u>	<u>to</u>	<u>\$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 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, ~~and~~ \$37,399.99 for calendar 2009 and \$58,399.99 for calendar year 2022 and succeeding years.

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