

LOCAL LAW NO. __ 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 Senior Citizens

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 senior citizens 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 senior citizens to obtain the greatest exemption possible in order to allow Town senior citizens to remain in their home and age in place.

SECTION 2. The Town Board hereby amends Chapter 180, Article I of the Town Code entitled Senior Citizens Tax Exemption as follows (**additions in bold and underlined** and ~~deletions in bold and double strikethrough~~):

§ 180-2. Amount of exemption.

- A. 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%
\$33,500.00	to \$34,399.99	5%

- B. 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%

- C. 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%

- D. 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%
\$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%

E. **Beginning with 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</u>
		<u>Exempt From Taxation</u>
<u>\$0</u>	<u>to \$50,000.00</u>	<u>50%</u>
<u>\$50,000.01</u>	<u>to \$50,999.99</u>	<u>45%</u>
<u>\$51,000.00</u>	<u>to \$51,999.99</u>	<u>40%</u>
<u>\$52,000.00</u>	<u>to \$52,999.99</u>	<u>35%</u>
<u>\$53,000.00</u>	<u>to \$53,899.99</u>	<u>30%</u>
<u>\$53,900.00</u>	<u>to \$54,799.99</u>	<u>25%</u>
<u>\$54,800.00</u>	<u>to \$55,699.99</u>	<u>20%</u>
<u>\$55,700.00</u>	<u>to \$56,599.99</u>	<u>15%</u>
<u>\$56,600.00</u>	<u>to \$57,499.99</u>	<u>10%</u>
<u>\$57,500.00</u>	<u>to \$58,399.99</u>	<u>5%</u>

§ 180-3. Qualifications for exemption.

No exemptions shall be granted hereunder:

- A. 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 the husband or the wife, their combined income may not exceed such sum. 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 or inheritances or veteran's disability compensation, as defined in Title 38 of the United States Code, **and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance.** 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.
- B. 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 a husband or wife 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 husband or wife, the time of ownership of the property by the deceased husband or wife 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 a husband or wife to the other spouse of 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 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.
- 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.

§ 180-6. Mailing of notice and application form.

- A . The Town of Ossining shall notify or cause to be notified each person owning residential real property in the Town 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 than ~~\$35,000~~ **\$58,400** for calendar year ~~2006~~ **2022**, ~~\$36,000 for calendar year 2007~~, ~~\$37,000 for calendar year 2008~~ or ~~\$38,000 for calendar year 2009~~ and subsequent years, you may be eligible for senior citizen tax exemption. Senior citizens have until ~~May~~ **June** 1 of each year to apply for such exemption. For information, please call or write the Assessor's Office, Town of Ossining, 16 Croton Avenue, Ossining, New York 10562, (914) 762-~~82746000~~ **82746000**."

- 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 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 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 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