VILLAGE OF HAVERSTRAW LOCAL LAW NO. 4 OF THE YEAR 2023

A LOCAL LAW OF THE VILLAGE OF HAVERSTRAW AMENDING SECTION 214 ARTICLE II SENIOR CITIZENS EXEMPTION AS DEFINED AND PROVIDED FOR IN §467 OF THE NEW YORK REAL PROPERTY TAX LAW and PERSONS WITH DISABILITIES WITH LIMITED INCOME

Be it enacted by the Village Board of the Village of Haverstraw as follows:

The Local Laws of the Village of Haverstraw Municipal Code are hereby amended by the repeal of the current § 214 Article II, in its entirety, and by the insertion of new text which shall read as follows:

Section 214-15A Exemption granted.

A partial exemption from taxation to the extent of 50% of the assessed valuation of real property which is owned by certain persons with limited income who are 65 years of age or older meeting the requirements set forth in § 467 of the Real Property Tax Law is hereby granted.

Section 214-15B- Senior Citizens Exemption

To the extent that the income of an owner or owners of real property, each of whom is 65 years of age or over, or real property owned by husband and wife or by siblings, one of whom is 65 years of age or over, exceeds the maximum income amount set forth below such real property shall be exempt from taxation to the following extent of the assessed valuation thereof.

The Maximum income level of the 50% exemption shall be exempt from the Village tax levy according to the following schedule based on the income of the owner or combined income of the owners of the property for the tax year immediately preceding the date of application:

Income \$50,000 or less	50% exemption
Income more than \$50,000.01 but less than \$50,999.99	45% exemption
Income more than \$51,000.00 but less than \$51,999.99	40% exemption
Income more than \$52,000.00 but less than \$52,999.99	35% exemption
Income more than \$53,000.00 but less than \$53,899.99	30% exemption
Income more than \$53,900.00 but less than \$54,799.99	25% exemption
Income more than \$54,800.00 but less than \$55,699.99	20% exemption
Income more than \$55,700.00 but less than \$56,599.99	15% exemption
Income more than \$56,600.00 but less than \$57,499.99	10% exemption
Income more than \$57,500.00 but less than \$58,399.99	5% exemption
Income more than \$58,400.00	NO exemption

Section 214-15C Extension of application filing time.

In the event the owner or all of the owners of real property who received an exemption pursuant to § 467 of the Real Property Tax Law on the preceding assessment roll fails to file the application required pursuant to § 467 of the Real Property Tax Law on or before the appropriate taxable status date, such owner or owners may file the application, executed as if such application had been filed on or before the taxable status date, with the Assessor after the appropriate taxable status date but not later than the last date on which a petition with respect to complaints of assessment may be filed, where failure to file a timely application resulted from:

- (1) A death of the applicant's spouse, child, parent, brother or sister; or
- (2) An illness of the applicant or of the applicant's spouse, child, parent, brother or sister, that actually prevents the applicant from filing on a timely basis, as certified by a licensed physician.
- <u>B.</u> The Assessor shall approve or deny such application as if it had been filed on or before the appropriate taxable status date.

Section 214-15D Effective Date

This Local Law shall take effect upon its filing with the Secretary of State and shall apply to all assessment rolls prepared on the basis of taxable status dates occurring on and after such date.

I, Isabel Gonzalez-Soto, Clerk of the Village of Haverstraw, New York, do hereby certify that the above law was adopted at a Regular Meeting of the Board of Trustees held on September 18, 2023, and is on file and that said law has not been altered, amended, or revoked and is in full force and effect.

September 19, 2023	
Haverstraw, New York	Isabel Gonzalez-Soto

Seal of Municipality