

A Local Law of the Town of Greenwich Providing a Partial Exemption from Real Property Taxation for Property Owners with Disabilities and Limited Income

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

Section 1. Title

This local law shall be known and cited as “A Local Law of the Town of Greenwich Providing a Partial Exemption from Real Property Taxation for Property Owners with Disabilities and Limited Income, Pursuant to Section 459-c of the New York Real Property Tax Law” (RPTL”).

Section 2. Authority

This local law is enacted pursuant to the authority of: a) Municipal Home Law Section 10(1)(i), which authorizes a Town to adopt a local law not inconsistent with the provisions of the Constitution or not inconsistent with any general law relating to its property, affairs or government; and b) Real Property Tax Law Section 459-c, which authorizes a Town to adopt a local law to grant an exemption from real property taxation to property owners with disabilities and limited income, as that term is therein defined.

Section 3. Definitions

For purposes of this Local Law:

A "Sibling" shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

B. A "person with a disability" is one who has a physical or mental impairment, not due to current use of alcohol or illegal drugs, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who (i) is certified to receive Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI) benefits under the federal Social Security Act, or (ii) is certified to receive Railroad Retirement Disability benefits under the federal Railroad Retirement Act, or (iii) has received a certificate from the state Commission for the Blind and Visually Handicapped stating that such person is legally blind.

An award letter from the Social Security Administration or the Railroad Retirement Board or a certificate from the state Commission for the Blind and Visually Handicapped shall be submitted as proof of disability.

C. "Income tax year" shall mean the 12-month period for which the owner or owners filed a federal personal income tax, or if no such return is filed, the calendar year.

Section 4, Exemption

A. Real property situate within the bounds of the Town of Greenwich, Washington County, New York, owned by husband and wife or by siblings (i.e., a brother or sister whether related through half blood, whole blood or adoption), at least one of whom has a disability, and whose income, as hereinafter defined, is limited by reason of such disability, shall be exempt from taxation for real estate taxes to be levied by the Town by the percentage of exemption hereinafter specified for the annual ranges listed below to the extent of 50 percent of the assessed valuation thereof. Such exemption shall be based upon the assessed value of the exempt real property and shall be computed after all other partial exemptions allowed by law (excluding the school tax relief (STAR) exemption authorized by RPTL Section 425) have been subtracted from the total amount assessed:

Annual Income Range	Exemption Percentage
Up to 24,000	50%
24,000.01-24,999.99	45%
25,000-25,999.99	40%
26,000-26,999.99	35%
27,000-27,899.99	30%
27,900-28,799.99	25%
28,800-29,699.99	20%
29,700-30,599.99	15%
30,600-31,499.99	10%
31,500-32,399.99	5%

B. Annual income shall include the income of the owner or the combined income of the owners of the property for the income year immediately preceding the date of making an application for exemption. 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 salary or earnings, and net income from self-employment; but shall not include a return of capital, gifts or inheritances. In computing net rental income from self-employment, no depreciation shall be allowed for the exhaustion, wear and tear or personal property held for the production of income.

C. No exemption shall be granted:

(1) unless the title of the property shall have been vested in the owner or one of the owners of the property for at least twelve (12) consecutive months prior to the date of making application for exemption, provided, however, that in the event of the date 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 by or 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 twelve (12) consecutive months. 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 twelve (12) consecutive months. 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 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 of granting such exception;

(2) 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 section;

(3) unless the real property is the legal residence of and is occupied in whole or in part by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in section twenty-eight hundred one of the Public Health Law, and provided that any income accruing to that person shall be considered income only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility; and provided further, that during such confinement such property is not occupied by other than the spouse or sibling of such person.

D. Notwithstanding any other provision of law to the contrary, the provisions of this Local Law shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to this Local Law, were such person or persons the owner or owners of such real property.

E. No parcel may receive an exemption for the same municipal tax purpose to both this Local Law and the Town of Greenwich “Local Law Providing a Partial Exemption from Taxation to Persons Sixty-Five Years of Age or Older, pursuant to the Provisions of Section 467 of the Real Property Tax Law of the State of New York.”

Section 5. Application for Exemption

A. Application for such exemption must be made annually by the owner or all of the owners of the property on forms to be furnished by the Town Assessor’s Office. Such applications shall furnish the information, and the forms are to be executed in the manner required or prescribed in such forms and shall be filed in such assessor’s office on or before taxable status date, provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this section is first sought or the disability is first determined to be permanent.

B. At least sixty (60) days prior to the appropriate taxable status date the assessor shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such an application form must be filed on or before the taxable status date and be approved in order for the exemption to be granted. 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 6. Penalties

The making of any willful false statement in the application for an exemption under this Local Law shall be a violation thereof and a conviction for any such violation shall be punishable by a fine of not more than \$100.

Section 7. Separability

Should any section, paragraph, sentence, clause or phrase of this Local Law be declared unconstitutional or unjust for any reason by a court of competent jurisdiction, the remainder of this Local Law shall not be affected thereby.

Section 8. Inconsistency

All ordinances and local laws in conflict with the provisions of this local law are hereby suspended and superseded to the extent necessary to give this local law full force

and effect. Upon the repeal of this local law, however, any ordinances or local laws so suspended and superceded by virtue of the provisions of this Local Law shall be deemed to be in full force and effect in accordance with their terms unless expressly modified, suspended or repealed by the term of another ordinance or local law hereafter adopted.

Section 9. Effective Date

This Local Law shall take effect immediately upon filing with the Secretary of State.