

**VILLAGE OF LARCHMONT  
BOARD OF TRUSTEES**

**LOCAL LAW NO. 11-2023  
Adopted September 18, 2023**

**A LOCAL LAW TO AMEND THE CODE OF THE VILLAGE OF LARCHMONT,  
CHAPTER 251, BY INCREASING THE SENIOR CITIZENS TAX EXEMPTION AND  
ADDING AN EXEMPTION FOR PERSONS WITH DISABILITIES**

Be it enacted by the Board of Trustees of the Village of Larchmont as follows:

**Section One.** Section 251-17 A of Chapter 251 of the Code of the Village of Larchmont is hereby amended in its entirety to read as follows:

§ 251-17. Schedule of exemptions.

- A. For Village of Larchmont assessment rolls prepared on the basis of a taxable status date occurring on or after January 1, 2024, real property owned by certain persons 65 years of age or older shall be exempt from village taxes to the following extent:

<b>Annual Income</b>	<b>Percentage of Assessed Value Exempt from Taxation</b>
\$0 to \$50,000.00	50%
\$50,000.01 to \$50,999.99	45%
\$51,000.00 to \$51,999.99	40%
\$52,000.00 to \$52,999.99	35%
\$53,000.00 to \$53,899.99	30%
\$53,900.00 to \$54,799.99	25%
\$54,800.00 to \$55,699.99	20%
\$55,700.00 to \$56,599.99	15%
\$56,600.00 to \$57,499.99	10%
\$57,500.00 to \$58,399.99	5%

**Section Two:** Section 251-20 A of Chapter 251 of the Code of the Village of Larchmont is hereby amended in its entirety to read as follows:

- A. Title to the property must be vested in the owner or, if more than one, in all of the owners for at least 24 consecutive months prior to the date that the application is filed. Tenant-stockholders of cooperative associations are eligible to apply for a partial tax exemption under this Article.

**Section Three:** Chapter 251 of the Code of the Village of Larchmont is hereby amended by adding thereto a new Article IX to read as follows:

**ARTICLE IX**  
**Persons with Disabilities Tax Exemption**

§ 251-37 Granting of partial exemption.

Pursuant to the provisions of the Real Property Tax Law, as amended to date, the purpose of this article is to grant a partial exemption from taxation on real property which is owned by certain persons with disabilities whose income is limited by those disabilities.

§ 251-38 Schedule of exemptions.

A. The Village of Larchmont hereby exercises the local option provided for in § 459-c of the New York Real Property Tax Law. Accordingly, any person otherwise qualifying for the persons with disabilities exemption provided for therein shall not be denied an exemption by the Village of Larchmont.

B. For Village of Larchmont assessment rolls prepared on the basis of a taxable status date occurring on or after January 1, 2024, real property owned by a person with a disability, as set forth in § 459-c, of the New York Real Property Tax Law, shall be exempt from village taxes to the following extent:

<b>Annual Income</b>	<b>Percentage of Assessed Value Exempt from Taxation</b>
\$0 to \$50,000.00	50%
\$50,000.01 to \$50,999.99	45%
\$51,000.00 to \$51,999.99	40%
\$52,000.00 to \$52,999.99	35%
\$53,000.00 to \$53,899.99	30%
\$53,900.00 to \$54,799.99	25%
\$54,800.00 to \$55,699.99	20%
\$55,700.00 to \$56,599.99	15%
\$56,600.00 to \$57,499.99	10%
\$57,500.00 to \$58,399.99	5%

§ 251-39 Filing of application required.

The owner or all of the owners must file an application annually in the Assessor's office of the Village of Larchmont for this exemption. Applications must be filed in the Assessor's office on or before the taxable status date of the village assessment roll, which is January 1 of each year.

§ 251-40 Eligibility.

The eligibility of the owner or owners is to be determined pursuant to the criteria set forth in § 459-c of the New York Real Property Tax Law.

**Section Four.** Severability. If any section, subsection, clause, phrase or other portion of this Local Law is, for any reason, declared invalid, in whole or in part, by any court, agency, commission, legislative body or other authority of competent jurisdiction, such portion shall be deemed a separate distinct and independent portion. Such declaration shall not affect the validity of the remaining portions hereof, which other portions shall continue in full force and effect.

**Section Five.** This local law shall take effect immediately upon its adoption and filing with the Secretary of State and shall apply to taxable status dates on or after that date.