



TOWN OF NEW CASTLE

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Town Clerk/Receiver of Taxes

Christina Papes

Deputy Receiver of Taxes

Patricia Antonucci

(914) 238-4773

March 6, 2024

Ms. Carolyn Van Wormer
NYS DOS
State Records
99 Washington Avenue
Albany, New York 12231

Re: Local Law No. 2 of 2024: A LOCAL LAW to amend Chapter 116 of the Town of New Castle Code concerning the senior citizen real property tax exemption; and Chapter 119 of the Town of New Castle Code concerning the real property tax exemption for persons with disabilities and limited incomes.

Dear Ms. Van Wormer:

Attached please find Local Law No. 2 of 2024 for filing. Thank you for your assistance in this matter.

Very truly yours,

Christina Papes
Town Clerk

enc.

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County City Town Village
(Select one:)

of New Castle

Local Law No. 2 of the year 20²⁴

A local law A LOCAL LAW to amend Chapter 116 of the Town of New Castle Code concerning the
(Insert Title)
senior citizen real property tax exemption; and Chapter 119 of the Town of New Castle
Code concerning the real property tax exemption for persons with disabilities and
limited incomes.

Be it enacted by the The New Castle Town Board of the
(Name of Legislative Body)

County City Town Village
(Select one:)

of New Castle as follows:

Chapter 116 of the Code of the Town of New Castle, Section 3 " Qualifications for Exemption" shall read as follows:

§116-3 Qualifications for exemption.

No exemptions shall be granted hereunder:

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. For purposes of determining eligibility, " income" shall be computed pursuant to Real Property Tax Law § 467(3)(a)(iv) and consist of the " adjusted gross income" for federal income tax purposes as reported on the applicant' s federal or state income tax return for the income tax year specified above, subject to any subsequent amendments or revisions, and including tax-exempt interest or dividends that were excluded from the applicant' s federal adjusted gross income, plus any social security benefits not included in such federal adjusted gross income.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

In accordance with Real Property Tax Law § 467(3)(a)(iv)(2), “income” shall include distributions received from an individual retirement account or individual retirement annuity that were included in the applicant’s federal adjusted gross income. Losses applied to reduce an applicant’s federal adjusted gross income shall be subject to the limitations specified in Real Property Tax Law § 467(3)(a)(iv)(5). For purposes of determining income eligibility, the calculation of total income shall not include a veteran’s disability compensation.

- A. Such sum shall not include a return of capital, gifts or inheritances. 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.

Chapter 119 of the Code of the Town of New Castle, Section 2(A)(4)(1) “Application for exemption” shall read as follows:

§119 Application for exemption.

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 must not exceed the maximum income exemption eligibility level as set forth in §116-2. For purposes of determining eligibility, “income” shall be computed pursuant to Real Property Tax Law § 459-c and consist of the “adjusted gross income” for federal income tax purposes as reported on the applicant’s federal or state income tax return for the income tax year specified above, subject to any subsequent amendments or revisions, and including tax-exempt interest or dividends that were excluded from the applicant’s federal adjusted gross income, plus any social security benefits not included in such federal adjusted gross income. In accordance with Real Property Tax Law § 459-c, “income” shall include distributions received from an individual retirement account or individual retirement annuity that were included in the applicant’s federal adjusted gross income. Losses applied to reduce an applicant’s federal adjusted gross income shall be subject to the limitations specified in Real Property Tax Law § 459-c. For purposes of determining income eligibility, the calculation of total income shall not include a veteran’s disability compensation. “Income tax year” shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no such return is filed, the calendar year.

Section 3. Ratification, Re-adoption and Confirmation.

Except as specifically modified by the amendments contained here, Chapter 116 and 119 of the Town of New Castle are otherwise to remain in full force and effect and are otherwise ratified, readopted and confirmed.

Section 4. Numbering for Codification.

It is the intention of the Town of New Castle and it is hereby enacted that the provisions of this Local Law shall be included in the Code of the Town of New Castle; that the sections and subsections of this Local Law may be re-numbered or re-lettered by the Codifier to accomplish such intention; that the Codifier shall make no substantive changes to this Local Law; that the word "Local Law" shall be changed to "Chapter," "Section" or other appropriate word as required for codification, and that any such rearranging of the numbering and editing shall not affect the validity of this Local Law or the provisions of the Code affected thereby.

Section 5. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this chapter or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this chapter, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 6. Effective date.

This chapter shall take effect immediately upon filing with the Office of the Secretary of State of the State of New York.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 2024 of the ~~(County)(City)(Town)(Village)~~ of New Castle was duly passed by the Town Board on March 5 2024, in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* on _____ 20 in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(Elective Chief Executive Officer*)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. Such local *(Elective Chief Executive Officer*)* law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph, 1 above.

Christine Lopez

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: March 6, 2024

(Seal)