

**BE IT ENACTED BY THE  
TOWN BOARD OF THE  
TOWN OF PITTSFORD  
NEW YORK**

**AS FOLLOWS:**

**LOCAL LAW NO. 1 OF 2024:  
THE ADOPTION OF PROPOSED LOCAL LAW  
NO. 1 of 2024: AMENDING ARTICLE I OF CHAPTER 133  
OF THE TOWN OF PITTSFORD MUNICIPAL CODE  
ENTITLED TAXATION – PARTIAL  
REAL PROPERTY TAX EXEMPTION**

Sec. 1 Title

This Local Law shall be known as “Local Law No. 1 of 2024: Amending Article I of Chapter 133 Of The Town Of Pittsford Municipal Code Entitled Taxation – Partial Real Property Tax Exemption.”

Sec. 2 Amendment to Existing Law

The Pittsford Town Code, Chapter 133, Article I, shall be amended to revise § 133-2 “Definitions,” §133-3 “Exemptions granted,” and §133-4 “Conditions upon exemption,” so as to redefine qualifying income and to increase the income levels of exemptions, consistent with recent state law revisions, as follows:

§ 133-2. Definitions.

This article is adopted pursuant to the authority of New York State Real Property Law § 467. All definitions, terms and conditions of such statute shall apply to this article. Additionally, as used in this article, the following terms shall have the meanings indicated:

## **INCOME OF OWNER OR OWNERS**

The income of the owner or the combined income of the owners of the property for the second-latest calendar year immediately preceding the date of making application for the partial tax exemption shall be determinative of eligibility. Where title is vested in a married person, the combined income of such person and such person's spouse shall be determinative of eligibility, except where one spouse or ex-spouse is absent from the property due to divorce, legal separation, or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered. The term "income" as used herein shall mean the "adjusted gross income" for federal income tax purposes as reported on the applicant's federal or state income tax return for the applicable income tax year, subject to any subsequent amendments or revisions, plus any social security benefits not included in such federal adjusted gross income and any tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income. Income shall not mean distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income, and any losses that were applied to reduce the applicant's federal adjusted gross income shall be subject to the following limitations: 1) the net amount of loss reported on federal Schedule C, D, E, or F shall not exceed \$3,000 per schedule; 2) the net amount of any other separate category of loss shall not exceed \$3,000; and 3) the aggregate amount of all losses shall not exceed \$15,000. The applicant's income shall not be offset by all medical and prescription drug expenses actually paid that were not reimbursed or paid by insurance.

### § 133-3. Exemptions granted.

Real property owned by one or more persons, each of whom is 65 years of age or older, or real property owned by a married couple or by siblings, one of whom is 65 years of age or older, shall be partially exempt from Town real property taxes in accordance with the following schedule:

<u>Annual Income</u>	<u>Percentage of Exemption</u>
Less than \$50,000	50%
\$50,000 to \$50,999.99	45%
\$51,000 to \$51,999.99	40%
\$52,000 to \$52,999.99	35%
\$53,000 to \$53,899.99	30%

\$53,900 to \$54,799.99	25%
\$54,800 to \$55,699.99	20%
\$55,700 to \$56,599.99	15%
\$56,600 to \$57,499.99	10%
\$57,500 to \$58,399.99	5%
\$58,400 or more	0%

§ 133-4. Conditions upon exemption.

No exemption shall be granted:

- A. If the income of the owner or the combined income of the owners of the property for the applicable income tax year equals or exceeds the sum of \$58,400.
- 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 12 consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of a married person in whose name title to 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 spouse, the time of ownership of the property by the deceased spouse 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 12 consecutive months, and provided, further, that in the event of a transfer by either a married person to the other spouse of all of 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 purpose of computing such period of 12 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 period 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 New York State, the period of ownership of both properties shall be deemed consecutive for purposes of the partial exemption from taxation by the Town.
- 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 the owners of the property.

Sec. 3 Severability

If any clause, sentence, phrase, paragraph or any part of this Local Law shall for any reason be adjudicated finally by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this Local law, but shall be confined in its operation and effect to the clause, sentence, phrase, paragraph or part thereof, directly involved in the controversy or action in which such judgment shall have been rendered. It is hereby declared to be the legislative intent that the remainder of this Local Law would have been adopted had any such provision been excluded.

Sec. 4 Effective Date

This Article shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after March 1, 2024.