



**CITY COUNCIL
SCHENECTADY, NEW YORK**

ORDINANCE NO. 2023-20

Councilmember Mr. Mootooveren

offered the following:

**An Ordinance to Amend Section 234-1 of the Code of the City of Schenectady
to Modify the Annual Income Amount for Tax Exemptions**

WHEREAS, the Schenectady City Council held a public hearing on December 11, 2023 to modify the annual income amount for the tax exemptions identified in Section 234-1 of the Code of the City of Schenectady:

NOW THEREFORE,

BE IT ENACTED by the Council of the City of Schenectady, in regular meeting convened, Section 234-1 of the Code of the City of Schenectady shall be amended to include the italicized language and delete any struck language below, as follows:

§ 234-1 **Tax exemption granted.**

[Amended 12-11-1989 by L.L. No. 5-1989; 8-20-1990 by Ord. No. 90-65; 11-12-1991 by Ord. No. 91-46; 1-4-1993 by L.L. No. 1-1993; 1-17-1995 by L.L. No. 1-1995; 2-9-2004 by L.L. No. 1-2004; 1-22-2007 by L.L. No. 1-2007]

Pursuant to § 467 of the New York Real Property *Tax* Law, real property owned by one or more persons, each of whom is 65 years of age or older, or real property owned by a ~~husband and wife~~ *married couple or by siblings*, one of whom is 65 years of age or older shall be exempt from taxation by the City of Schenectady according to the following schedule and subject to § 467 of the Real Property Tax Law and persons with limited income who are disabled to the following schedule and subject to § 459-c of the Real Property Tax Law.

Senior Citizens (65 or Older)

Income Levels Approved for ~~2006~~ Assessment Year 2024 and Subsequent Assessment Years

(§467 of the Real Property Tax Law)

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Less than \$2632,000	50%
More than \$2632,001 but less than \$2632,999.99	45%
More than \$2733,000 but less than \$2733,999.99	40%
More than \$2834,000 but less than \$2834,999.99	35%
More than \$2935,000 but less than \$2935,899.99	30%

More than \$2935,900 but less than \$3036,799.99	25%
More than \$3036,800 but less than \$3137,699.99	20%
More than \$3137,700 but less than \$3238,599.99	15%
More than \$3238,600 but less than \$3339,499.99	10%
More than \$3339,500 but less than \$3440,399.99	5%

**Senior Citizen (65 or Older)-
Income Levels Approved for 2007-
(§ 467 of the Real Property Tax Law)**

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Less than \$27,000	50%
More than \$27,001 but less than \$27,999.99	45%
More than \$28,000 but less than \$28,999.99	40%
More than \$29,000 but less than \$29,999.99	35%
More than \$30,000 but less than \$30,899.99	30%
More than \$30,900 but less than \$31,799.99	25%
More than \$31,800 but less than \$32,699.99	20%
More than \$32,700 but less than \$33,599.99	15%
More than \$33,600 but less than \$34,499.99	10%
More than \$34,500 but less than \$35,399.99	5%

**Senior Citizen (65 or Older)-
Income Levels Approved for 2008-
(§ 467 of the Real Property Tax Law)**

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Less than \$28,000	50%
More than \$28,001 but less than \$28,999.99	45%
More than \$29,000 but less than \$29,999.99	40%
More than \$30,000 but less than \$30,999.99	35%
More than \$31,000 but less than \$31,899.99	30%
More than \$31,900 but less than \$32,799.99	25%
More than \$32,800 but less than \$33,699.99	20%
More than \$33,700 but less than \$34,599.99	15%
More than \$34,600 but less than \$35,499.99	10%
More than \$35,500 but less than \$36,399.99	5%

**Senior Citizen (65 or Older)-
Income Levels Approved for 2009-
(§ 467 of the Real Property Tax Law)**

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Less than \$29,000	50%
More than \$29,001 but less than \$29,999.99	45%
More than \$30,000 but less than \$30,999.99	40%
More than \$31,000 but less than \$31,999.99	35%
More than \$32,000 but less than \$32,899.99	30%

More than \$32,900 but less than \$33,799.99	25%
More than \$33,800 but less than \$34,699.99	20%
More than \$34,700 but less than \$35,599.99	15%
More than \$35,600 but less than \$36,499.99	10%
More than \$36,500 but less than \$37,399.99	5%

**Persons with Limited Income Who Are
Disabled Income Levels Approved for 2006 Assessment Year 2024 and Subsequent Years
(§ 459-c of the Real Property Tax Law)**

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Less than \$2632,000	50%
More than \$2632,001 but less than \$2632,999.99	45%
More than \$2733,000 but less than \$2733,999.99	40%
More than \$2834,000 but less than \$2834,999.99	35%
More than \$2935,000 but less than \$2935,899.99	30%
More than \$2935,900 but less than \$3036,799.99	25%
More than \$3036,800 but less than \$3137,699.99	20%
More than \$3138,700 but less than \$3238,599.99	15%
More than \$3238,600 but less than \$3339,499.99	10%
More than \$3339,500 but less than \$3440,399.99	5%

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(§ 459-c of the Real Property Tax Law)~~**

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More than \$30,000 but less than \$30,899.99	30%
More than \$30,900 but less than \$31,799.99	25%
More than \$31,800 but less than \$32,699.99	20%
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More than \$35,600 but less than \$36,499.99	10%
More than \$36,500 but less than \$37,399.99	5%

- A. Exemption from taxation for school purposes shall not be granted in the case of real property where a child resides if such child attends a public school within the City School District.
- B. The maximum income established shall apply to the income of the owners or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption. The "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~~*wife*, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, net rental income, salary or earnings, net income from self-employment, and unreimbursed medical expenses, but shall not include gifts or inheritances. **[Amended 12-26-2012 by Ord. No. 2012-14]**
- C. No exemption shall be granted:
- (1) Unless the title of the property shall have been vested in the owner or all of the owners of the property for at least 24 consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of either ~~a husband or wife~~*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~~*wife*, the time of ownership of the property by the deceased ~~husband or wife~~*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 24 consecutive months; and provided further that where property of the owner or owners has been formerly acquired to replace property owned by such owner or owners and taken by eminent domain or other involuntary proceedings, 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.

- (2) Unless the property is used exclusively for residential purposes.
- (3) Unless the real property is the legal residence of and is occupied, in whole or in part, by the owner or by all of the owners of the property.

D. Application. **[Amended 2-1-1993 by Ord. No. 93-04]**

- (1) Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed by the State Board to be furnished by the Department of Assessment and shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in the Assessor's office on or before the taxable status date. Additionally, proof of any unreimbursed medical expenses must be filed with the Assessor in a manner as, from time to time, may be prescribed by the Department of Assessment. Any person otherwise qualifying under this section shall not be denied the exemption under this section if he or she becomes 65 years of age after the appropriate taxable date and on or before December 31 of the same year. **[Amended 12-26-2012 by Ord. No. 2012-14]**
- (2) An application for such exemption may be filed 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 a death of the applicant's spouse, child, parent, brother or sister or an illness of the applicant or the applicant's spouse, child, parent, brother or sister which actually prevents the applicant from filing on a timely basis, as certified by a licensed physician. The Assessor shall approve or deny such application as if it had been filed on or before the taxable status date.

E. At least 60 days prior to the taxable status date, the Department of Assessment 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 application 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 and notice or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

- (1) Any person who has been granted exemption pursuant to this section on five consecutive completed assessment rolls, including any years when the exemption was granted to a property owned by a ~~husband and/or wife~~ *spouse* while both resided in such property, shall not be subject to the requirements set forth in Subsection E of this section, and said person shall be mailed an application form and a notice informing him or her of his or her rights. Such exemption shall be automatically granted on each subsequent assessment roll; provided, however, that when tax payment is made by such person, a sworn affidavit must be included with such payment which shall state that such person continues to be eligible for such exemption. Such affidavit shall be on a form prescribed by the State Board. If such affidavit is not included with the tax payment, the collecting officer shall proceed pursuant to § 551-a of the New York Real Property Tax Law. **[Amended 2-1-1993 by Ord. No. 93-03]**

- F. Any conviction of having made any willful false statement in the application for such exemption shall be punishable by a fine of not more than \$100 and shall disqualify the applicant or applicants from further exemption for a period of five years.
- G. Notwithstanding the provisions of § 234-1D and E of this article, the Assessor is authorized to accept applications for renewal of exemptions pursuant to this section after taxable status date. In the event that the owner or all of the owners of property which has received an exemption pursuant to this section on the preceding assessment roll fail to file the application required pursuant to this section on or before the 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 on or before the date for the hearing of the complaints. [Added 2-1-1993 by L.L. No. 2-1993]

Approved as to form this
26th day of December, 2023.



Andrew B. Koldin, Esq.
Corporation Counsel

RESOLUTION adopted unanimously
DEC 26 2023 by Council Members
Approved by Mayor DEC 27 2023
Vetoed by Mayor _____