ARTICLE II
Senior Citizens Tax Exemption
[Adopted 10-6-1986 by L.L. No. 3-1986]

§ 204-15. Exemption granted. [Amended 6-4-1990 by L.L. No. 3-1990; 9-4-2001 by L.L. No. 12-2001; 4-22-2002 by L.L. No. 3-2002]

Pursuant to § 467 of the Real Property Tax Law, real property owned by one or more persons, each of whom is 65 years of age or over or real property owned by husband and wife, one of whom is 65 years of age or over, shall be exempt from taxation by the Village of Croton-on-Hudson for Village general taxes, as hereinafter provided. Such exemption shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed to include: all medical and prescription drug expenses which were not reimbursed or paid for by insurance; all veterans disability compensation payments. Said exemption is allowed to otherwise eligible senior citizens who become 65 after the taxable status date, but before December 31 of the calendar year.

§ 204-16. Percent of exemption allowed. [Last amended 12-6-2010 by L.L. No. 6-2010]

The percentage of exemption allowed shall be as follows:

A. For the period commencing January 1, 2008, and expiring December 31, 2008:

Annual Income	Percentage of Assessed Value Exempt from Taxation
$0 to $27,000.00	50%
$27,000.01 to $27,999.99	45%
$28,000.00 to $28,999.99	40%
$29,000.00 to $29,999.99	35%
$30,000.00 to $30,899.99	30%
$30,900.00 to $31,799.99	25%
$31,800.00 to $32,699.99	20%
$32,700.00 to $33,599.99	15%
$33,600.00 to $34,499.99	10%
$34,500.00 to $35,399.99	5%

B. For the period commencing January 1, 2009, and expiring December 31, 2009:

Annual Income	Percentage of Assessed Value Exempt from Taxation
$0 to $28,000.00	50%
$28,000.01 to $28,999.99	45%

Annual Income	Percentage of Assessed Value Exempt from Taxation
$29,000.00 to $29,999.99	40%
$30,000.00 to $30,999.99	35%
$31,000.00 to $31,899.99	30%
$31,900.00 to $32,799.99	25%
$32,800.00 to $33,699.99	20%
$33,700.00 to $34,599.99	15%
$34,600.00 to $35,499.99	10%
$35,500.00 to $36,399.99	5%

C. For each calendar year, with the first year commencing January 1, 2010:

Annual Income	Percentage of Assessed Value Exempt from Taxation
$0 to $29,000.00	50%
$29,000.01 to $29,999.99	45%
$30,000.00 to $30,999.99	40%
$31,000.00 to $31,999.99	35%
$32,000.00 to $32,899.99	30%
$32,900.00 to $33,799.99	25%
$33,800.00 to $34,699.99	20%
$34,700.00 to $35,599.99	15%
$35,600.00 to $36,499.99	10%
$36,500.00 to $37,399.99	5%

§ 204-17. Application for exemption.

A. The application for exemption in accordance with the above shall be governed by the provisions of § 467 of the Real Property Tax Law, including those statutory provisions prescribing qualifications for and limitations on such exemptions, the application and processing procedures and the penalties for willful false statements.

B. Pursuant to the provisions of Subdivision 8 of § 467 of the Real Property Tax Law, the Village Assessor is hereby authorized to accept applications for renewal of exemptions granted under this article after the taxable status date. In the event that the owner or all of the owners of property which has received an exemption pursuant to this article on the preceding assessment roll shall fail to file an application for renewal 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 set for the hearing of complaints. **[Added 5-7-1990 by L.L. No. 2-1990]**