ARTICLE VI

Disabled Persons Tax Exemption

[Adopted 9-21-1999 by L.L. No. 8-1999[1]]

§ 204-24. Exemption granted.

Pursuant to § 459-c of the Real Property Tax Law, and subject to all the conditions set forth in § 459-c, real property owned by one or more persons with disabilities, or real property owned by a husband, wife, or both, or by siblings, at least one of whom has a disability, and whose income, as hereinafter defined, is limited by reason of such disability, 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.

§ 204-25. Percent of exemption allowed.

For assessment rolls prepared on the basis of a taxable status date occurring on or after January 1, 2000, the exemption shall be as follows:

Total Income Allowed	Percent of Tax Exemption Allowed
$0 to $19,500	50%
$19,500 to $20,499.99	45%
$20,500 to $21,499.99	40%
$21,500 to $22,499.99	35%
$22,500 to $23,399.99	30%
$23,400 to $24,299.99	25%
$24,300 to $25,199.99	20%
$25,200 to $26,099.99	15%
$26,100 to $26,999.99	10%
$27,000 to $27,899.99	5%

§ 204-26. Application for exemption; late renewal.

A. The application for exemption in accordance with the above shall be governed by the provisions of § 459-c 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 § 459-c 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

1. Editor's Note: This local law provided an effective date of 1-1-2000.

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.