VILLAGE OF CROTON-ON-HUDSON
BOARD OF TRUSTEES

LOCAL LAW INTRODUCTORY NO. 11-2024

A LOCAL LAW TO AMEND CHAPTER 204, TAXATION, OF THE CODE OF THE VILLAGE OF CROTON-ON-HUDSON TO PROVIDE FOR EXEMPTIONS FOR FIRST-TIME HOMEBUYERS OF NEWLY CONSTRUCTED HOMES, IMPROVEMENTS TO PROPERTY MADE PURSUANT TO THE AMERICANS WITH DISABILITIES ACT OF 1990, PHYSICALLY DISABLED CRIME VICTIMS AND FOR IMPROVEMENTS TO REAL PROPERTY MEETING CERTIFICATION STANDARDS FOR GREEN BUILDINGS

BE IT ENACTED by the Board of Trustees of the Village of Croton-on-Hudson as follows:

Section One. There is hereby added to Chapter 204, Taxation, of the Code of the Village of Croton-on-Hudson a new Article XII entitled "Exemption for First-Time Homebuyers of Newly Constructed Homes" to read as follows:

Article XII. Exemption for First-Time Homebuyers of Newly Constructed Homes

§ 204-56. Exemption granted.

Pursuant to § **457** of the Real Property Tax Law and subject to all the conditions set forth therein, the Village of Croton-on-Hudson does hereby provide for a real property tax exemption for qualified first-time homebuyers, as set forth herein.

§ 204-57. Definitions.

As used in this article, the following terms shall have the meanings indicated:

FIRST-TIME HOMEBUYER
A person who has not owned a primary residential property and is not married to a person who has owned a residential property during the three-year period prior to their purchase of the primary residential property, and who does not own a vacation or investment home.

NEWLY CONSTRUCTED
An improvement to real property which was constructed as a primary residential property, and which has never been occupied and was constructed after the effective date of this section. "Newly constructed" shall also mean that portion of a primary residential property that is altered, improved, or constructed.

PRIMARY RESIDENTIAL PROPERTY
Any one- or two-family house, townhouse or condominium located in the state of New York which is owned-occupied by such first-time homebuyer.

§ 204-58. Application of exemption.

A. Newly constructed primary residential property purchased by one or more persons, each of whom is a first-time homebuyer, shall be exempt from taxation levied by or on behalf of the Village of Croton-on-Hudson, for a period of five years.

B. Such exemption shall be computed as follows:

Year of Exemption	Percentage Assessed Valuation Exempt from Tax
1	50%
2	40%
3	30%
4	20%
5	10%
6 or more	0%

§ 204-59. Eligibility.

A. Any newly constructed primary residential real property within the purchase price limits defined by the state of New York mortgage agency low-interest rate mortgage program in the non-target, one family new category for Westchester County, and in effect on the contract date for the purchase and sale of such property, increased by 25%, shall be eligible for the exemption allowed pursuant to this article.

B. A first-time homebuyer who either as part of the written contract for sale of the primary residential property, or who enters into a written contract within 90 days after closing of the sale of the primary residence for reconstruction, alteration, or improvements, the value of which exceeds $3,000, to the primary residential property shall be exempt from taxation to the extent provided by this article. Such exemption shall apply solely to the increase in assessed value thereof attributable to such reconstruction, alteration or improvement, provided that the market value of the assessment after reconstruction, alteration, or improvement does not exceed 15% more than the purchase price limits as defined in Subsection **A** above. For the purposes of this article the terms "reconstruction," "alteration" and "improvement" shall not include ordinary maintenance and repairs.

C. Newly constructed primary residential property purchased by first-time homebuyers at a sales price greater than the maximum eligible sales price set forth in Subsection **A** above shall qualify for the exemption allowed pursuant to this article for that portion of the sale price of such newly constructed primary residential property equal to the maximum eligible sales price; provided, however, that any newly constructed primary residential property purchased at a sales price greater than 15% above the maximum eligible sales price shall not be allowed any exemption.

§ 204-60. Maximum household income.

A first-time homebuyer shall not qualify for the exemption authorized pursuant to this section if the household income exceeds income limits defined by the State of New York mortgage agency low-interest-rate mortgage program in the nontarget, one- and two-person household category for Westchester County and in effect on the contract date for the purchase and sale of such property.

A. The term "household income" as used herein shall mean the total combined income of all the owners, and of any owners' spouses residing on the premises, for the income tax year preceding the date of making application for the exemption.

B. The term "income" as used herein shall mean the "adjusted gross income" for federal income tax purposes as reported on the applicant's latest available federal or state income tax return, subject to any subsequent amendments or revisions, reduced by distributions, to the extent included in federal adjusted gross income, received from an individual retirement account and an individual retirement annuity; provided that if no such return was filed within the one-year period preceding taxable status date, "income" shall mean the adjusted gross income that would have been so reported if such a return had been filed. For purposes of this section, "latest available return" shall mean the federal or state income tax return for the year immediately preceding the date of making application; provided, however, that if the tax return for such tax year has not been filed, then the income tax return for the tax year two years preceding the date of making application shall be considered the latest available.

§ 204-61. Leasing of single-family home prohibited; discontinuance of exemption.

A. No portion of a single-family newly constructed primary residential property shall be leased during the period of time when the first-time homeowner exemption shall apply to the residence. If any portion of the single-family newly constructed primary residential property is found to be the subject of a lease agreement, the Assessor shall discontinue any exemption granted pursuant to this article.

B. In the event that a primary residential property granted an exemption pursuant to this article ceases to be used primarily for residential purposes or title thereto is transferred to other than the heirs or distributees of the owner, the exemption granted pursuant to this article discontinued.

C. Upon determining that an exemption granted pursuant to this article should be discontinued, the Assessor shall mail a notice so stating to the owner or owners thereof at the time and in the manner provided by § **510** of the Real Property Tax Law. Such owner or owners shall be entitled to seek administrative and judicial review of such action in the manner provided by law, provided that the burden shall be on such owner or owners to establish eligibility for the exemption.

§ 204-62. Application for exemption.

Such first-time homebuyer exemption shall be granted only upon application by the owner of such primary residential property on a form prescribed by the Commissioner of Taxation and Finance. The application shall be filed with the Assessor of the Village of Croton-on-Hudson on or before the taxable status date of January 1 to be eligible for an exemption to be entered on the assessment roll prepared on the basis of said taxable status date.

§ 204-63. Sunset.

No exemption shall be allowed pursuant to this article for any newly constructed primary residential property purchased by a first-time homebuyer on or after December 31, 2028, unless such purchase is pursuant to a binding written contract entered into prior to December 31, 2028; provided, however, that any first-time homebuyer who is allowed an exemption pursuant to this article prior to such date shall continue to be allowed further exemptions pursuant to § **204-58B** of this article.

Section Two. There is hereby added to Chapter 204, Taxation, of the Code of the Village of Croton-on-Hudson a new Article XIII entitled "Exemption for Improvements to Property Made Pursuant to the Americans with Disabilities Act of 1990" to read as follows:

Article XIII. Exemption for Improvements to Property Made Pursuant to the Americans with Disabilities Act of 1990

§ 204-64. Exemption granted.

Pursuant to § **459-a** of the Real Property Tax Law and subject to all the conditions set forth therein, real property altered, installed or improved subsequent to the Americans with Disabilities Act of 1990 for the purposes of removal of architectural barriers for persons with disabilities in existing property shall be exempt from taxation and special ad valorem levies by the Village of Croton-on-Hudson as hereinafter provided.

§ 204-65. **Exemption schedule.**

Improvements to such real property shall be exempt pursuant to the following exemption schedule:

Year Of Exemption	Percentage of Assessed Valuation Exempt From Taxation
1	50%
2	45%
3	40%
4	35%
5	30%

Year Of Exemption	Percentage of Assessed Valuation Exempt From Taxation
6	25%
7	20%
8	15%
9	10%
10	5%

§ 204-66. Limitations.

No exemption shall be granted unless such alterations, installations or improvements were commenced subsequent to the effective date of the local law. Notwithstanding the foregoing provision, such alterations, installations or improvements commenced prior to the effective date of this local law may receive an exemption pursuant to Subsection **A** above for the remainder of the authorized exemption period as if such alterations, installations or improvements had been commenced on or after such effective date; however, the property shall not be eligible for refunds of property taxes or special ad valorem levies paid prior to the effective date of this local law.

§ 204-67. Application for exemption.

Such exemption shall be granted only upon application by the owner or all the owners of such building on a form prescribed by the State Board of Real Property Services. The application shall be filed with the Assessor of the Village of Croton-on-Hudson on or before the taxable status date of January 1 to be eligible for an exemption to be entered on the assessment roll prepared on the basis of said taxable status date.

Section Three. There is hereby added to Chapter 204, Taxation, of the Code of the Village of Croton-on-Hudson a new Article XIV entitled "Exemption for Physically Disabled Crime Victims" to read as follows:

Article XIV. Exemption for Physically Disabled Crime Victims.

§ 204-68. Exemption granted.

Pursuant to § **459-b** of the Real Property Tax Law and subject to all the conditions set forth therein, where the resident owner of real property used solely for residential purposes as a one, two or three family residence, a member of a resident owner's household or a resident of such property is a victim of a crime or good samaritan, as defined in § **621** of the Executive Law, and was physically disabled as a result of such crime, any improvement to real property shall be exempt from taxation by the Village of Croton-on-Hudson to the extent of any increase in value attributable to such improvement if such improvement is used primarily for the purpose of facilitating and accommodating the use and accessibility of such real property by such individuals.

§ 204-69. **Qualification; application for exemption.**

A. To qualify as a physically disabled crime victim or good samaritan for the purposes of this article, an individual shall submit to the Assessor a certified statement from a physician licensed to practice in the state of New York on a form prescribed and made available by the Commissioner of Taxation and Finance which states that the individual has a permanent physical impairment which substantially limits one or more of such individual's major life activities, except that an individual who has obtained a certificate from the state commission for the blind stating that such individual is legally blind may submit such certificate in lieu of a physician's certified statement. In addition, a copy of a police report pertaining to the crime from which the injury resulted, a report from the office of victim services or other evidence or documentation which would tend to substantiate that a physical disability was inflicted upon an individual as the result of a crime shall also be submitted to the Assessor.

B. Such exemption shall be granted only upon application by the owner or all the owners of the real property on a form prescribed and made available by the Commissioner of Taxation and Finance. The application shall be filed together with the appropriate certified statement of physical disability or certificate of blindness and police report, crime victim's board report or other substantiating documentation set forth in Subsection **A** above with the Assessor of the Village of Croton-on-Hudson on or before the taxable status date of January 1 to be eligible for an exemption to be entered on the assessment roll prepared on the basis of said taxable status date. If granted, the exemption shall continue until the improvement ceases to be necessary to facilitate and accommodate the use and accessibility of the property by the resident crime victim or good samaritan who is physically disabled.

Section Four. There is hereby added to Chapter 204, Taxation, of the Code of the Village of Croton-on-Hudson a new Article XV entitled “Exemption for Improvements to Real Property Meeting Certification Standards for Green Buildings” to read as follows

Article XV. Exemption for Improvements to Real Property Meeting Certification Standards for Green Buildings.

§ 204-70. Exemption granted.

Pursuant to § **470** of the Real Property Tax Law and subject to all the conditions set forth therein, the Board of Trustees of the Village of Croton-on-Hudson hereby grants a real property tax exemption for improvements to real property meeting LEED certification standards for green buildings.

§ 204-71. Extent of exemption.

Construction of improvements to real property initiated on or after January 1, 2013, meeting certification standards for green buildings as provided in this section, including LEED, the green building initiative's green globes rating system, the national green building standards as approved by the American National Standards Institute, or substantially equivalent standards for certification using a similar program for green buildings as determined by the Village,"using a certification standard which is equivalent to the categories of certified, silver, gold or platinum as meeting green building standards, as certified by an accredited professional and approved by the assessor, shall be exempt as provided below. Such exemption shall be to the extent of any increase in assessed value resulting from the construction or reconstruction of a property meeting LEED, green globes rating system, national green building standards or similar program certification..

LEED or Similar Exemption Based on Certification Level			
Year	**Silver**	**Gold**	**Platinum**
1	100%	100%	100%
2	100%	100%	100%
3	100%	100%	100%
4	80%	100%	100%
5	60%	80%	100%
6	40%	60%	100%
7	20%	40%	80%
8	0%	20%	60%
9	0%	0%	40%
10	0%	0%	20%

§ 204-72. Maximum exemption amount.

The maximum exemption amount for the exemption provided by this article shall be $200,000 of increased market value of the qualifying construction improvements.

§ 204-73. Criteria for eligibility.

A. No such exemption shall be granted unless:
   1. The construction of improvements to real property was commenced on or after January 1, 2013;
   2. The value of such construction exceeds the sum of $10,000; and
   3. Such construction is documented by a building permit and certificate of occupancy.

B. For the purposes of this article, the term “construction of improvements” shall not include any ordinary maintenance and repairs.

§ 204-74. Application for exemption.

Application for an exemption pursuant to this article shall be made to the Assessor on or before the taxable status date of January 1 to be eligible for an exemption to be entered on the assessment roll prepared on the basis of said taxable status date. Any such application shall include documentation from a LEED-accredited professional certifying that the improvements meet green building standards for the categories of certified silver, gold or platinum.

Section Five. Severability**.**
If any section, subsection, clause, phrase or other portion of this Local Law is, for any reason, declared invalid, in whole or in part, by any court, agency, commission, legislative body or other authority of competent jurisdiction, such portion shall be deemed a separate, distinct and independent portion. Such declaration shall not affect the validity of the remaining portions thereof, which other portions shall continue in full effect.

Section Six. Effective Date.
This local law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.