

VILLAGE OF CROTON-ON-HUDSON

BOARD OF TRUSTEES

LOCAL LAW INTRODUCTORY NO. 6 OF 2026

A LOCAL LAW TO AMEND THE PROVISIONS OF CHAPTER 204 “TAXATION” OF THE VILLAGE CODE TO REVISE EXISTING TAX EXEMPTIONS AND ADD NEW TAX EXEMPTIONS THAT THE STATE LEGISLATURE AUTHORIZED MUNICIPALITIES TO OFFER THEIR RESIDENTS

Be it enacted by the Board of Trustees of the Village of Croton-on-Hudson, as follows:

Section One. Article IX “Volunteer Firefighters and Ambulance Workers Exception” of the Code of the Village of Croton-on-Hudson is hereby amended as follows, with new matter underlined and deleted matter struck through and in [~~brackets~~]:

§ 204-41. Exemption granted; Limitations.

A. ~~An exemption of 10% of assessed value of property owned by an enrolled member [as set forth below], or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Village of Croton-on-Hudson as long as the eligibility requirements set forth in § 240-42 are met.~~

B. An exemption of 10% of assessed value of property owned by the unremarried surviving spouse of a deceased enrolled member is hereby granted from taxation with respect to the real property taxes of the Village of Croton-on-Hudson, as long as the eligibility requirements set forth in § 240-48 are met.

C. An exemption of 50% of assessed value of property owned by the surviving spouse of an enrolled member killed in the line of duty is hereby granted from taxation with respect to the real property taxes of the Village of Croton-on-Hudson, as long as the eligibility requirements set forth in § 240-47 are met.

D. No exemption shall be granted if the property applied for is part of a cooperative apartment corporation.

§ 204-42. Eligibility requirements.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, provided that:

- A. The property is owned by the volunteer firefighter or volunteer ambulance worker;
- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C. The property is used exclusively for residential purposes;

D. The volunteer firefighter or volunteer ambulance worker resides in the Village of Croton-on-Hudson and the Village of Croton-on-Hudson is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

E. The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and

F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Village of Croton-on-Hudson, which is hereby established as two years.

§ 204-43. Application for exemption.

A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the Assessor responsible for preparing the assessment roll for the Village of Croton-on-Hudson, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Village of Croton-on-Hudson must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§ 204-44. Certification.

The Croton-on-Hudson Fire Department and Croton Emergency Medical Services, Inc., must annually file with the Assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

§ 204-45. No diminution of benefits.

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

§ 204-46. Grant of lifetime exemption.

Any eligible enrolled member who accrues more than 20 years of active volunteer service (as certified by the authority having jurisdiction) shall be granted the 10% exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within the Village of Croton-on-Hudson.

§ 204-47. Unremarried spouse of enrolled member killed in the line of duty.

The unremarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified [~~to continue~~] to receive an exemption of 50% of assessed value of property as set forth in § 240-41(C), as long as the deceased volunteer

had been an enrolled member for at least [~~five~~] two years and had been receiving the exemption at the time of his or her death.

§ 204-48. Unremarried spouse of deceased enrolled member.

The unremarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and unremarried spouse had been receiving the exemption at the time of his or her death.

Section Two. The Code of the Village of Croton-on-Hudson is amended by adding a new Article XVI entitled “Active Military Service Exemption”, beginning with Section 204-75, to read as follows:

§204-75. Definitions

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

Active Duty

Shall have the same meaning as such term is used in Section 101 of Title 10 of the United States Code.

Active Military Service Member

Shall mean an individual serving on active duty.

Armed Forces

Shall mean the Army, Navy, Marine Corps, Air Force, Space Force, Coast Guard, or Army or Air National Guard of the United States, or New York Naval Militia.

Combat Zone

Shall mean areas designated by an Executive Order from the President of the United States in which the United States Armed Forces are engaging or have engaged in combat.

Military Duty Station

Shall mean the permanent location to which an active military service member is assigned for duty as specified on the individual’s permanent change of status orders.

Qualified Owner

Shall mean an active military service member whose military duty station places such active military service member’s residence within the boundaries of New York State.

Qualified Residential Real Property

Shall mean property owned by a qualified owner which is used exclusively for residential purposes; provided, however, that in the event that any portion of such property is not used exclusively for residential purposes, but is used for other purposes, such portion shall be subject to taxation and only the remaining portion used exclusively for residential purposes shall be subject to the exemption provided by this section.

Latest State Equalization Rate

Shall mean the latest final equalization rate established by the state board pursuant to Article Twelve of the Real Property Tax Law.

§ 204-76. Exemption Granted; Limitations.

An exemption of 25% of the assessed value of property by an active military service member, who at any time during the taxable year performed active duty in the armed forces in a combat zone is hereby granted from taxation with respect to the real property taxes of the Village of Croton-on-Hudson as long as the eligibility requirements set forth in § 204-77 are met. Such exemption shall not exceed twenty thousand dollars or the product of twenty thousand dollars multiplied by the latest state equalization rate for the assessing unit, whichever is less.

§ 204-77. Eligibility Requirements.

A. Such exemption shall be granted to an active military service member, provided that the active military service member was deployed in a combat zone during the taxable year as documented by a copy of such active military service member's military orders or certified letter from such active military service member's commanding officer.

B. The exemptions from taxation provided by this section shall be applicable to real property taxes of the Village of Croton-on-Hudson. If an active military service member is currently receiving an exemption under Section 458 of the Real Property Tax Law in any given taxable year, the active military service member shall not be eligible to receive the exemption under this section during the same taxable year.

§ 204-78. Application for Exemption.

An active military service member must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the Assessor responsible for preparing the assessment roll for the Village of Croton-on-Hudson, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Village of Croton-on-Hudson must maintain written guidelines, available upon request, as to the requirements relating to this exemption.

Section Three. Article II “Senior Citizens Tax Exemption” of the Code of the Village of Croton-on-Hudson is hereby amended as follows, with new matter underlined and deleted matter struck through and in [brackets]:

§ 204-15. Exemption Granted.

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 spouses one of whom is 65 years of age or over, who are eligible as set forth below, shall be exempt from taxation by the Village of Croton-on-Hudson for Village general taxes to the extent of 50% of the assessed valuation thereof. Such exemption shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed. 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. Income eligibility.

In order to be eligible to apply for a partial exemption [~~in the amount of 50%~~] of the assessed valuation, the income of the owner or the combined income of the owners must not exceed \$58,400 from all sources as set forth in such § 467, as amended, for the second-latest calendar year prior to the date that the application is filed. Where title is vested in one spouse, the combined income may not exceed such sum. Any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance and shall include IRA distributions. No exemption shall be granted if the property applied for is part of a cooperative apartment corporation.

§ 204-16.1. Percent of Exemption Allowed.

For assessment rolls prepared on the basis of a taxable status date occurring on or after May 1, [~~2026~~] 2027, the exemption shall be as follows:

Annual Income	Percentage of Assessed Value Exempt from Taxation
<u>\$0 to \$47,000.99</u>	<u>65%</u>
<u>\$47,001 to \$48,000.99</u>	<u>60%</u>
<u>\$48,001 to 49,000.99</u>	<u>55%</u>
[\$0] <u>\$49,001 to \$ 50,000.99</u>	50%
\$50,001 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%

§ 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 Assessor responsible for preparing the assessment roll for the Village of Croton-on-Hudson 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.

Section Four. The Code of the Village of Croton-on-Hudson is amended by adding a new Article XVII entitled “Surviving Spouses of Police Officers Exemption”, beginning with Section 240-79 to read as follows:

§204-79. Definitions

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

Police Officer

Shall have the same meaning as defined in Section 1.20 of the Criminal Procedure Law.

§ 204-80. Exemption Granted; Limitations.

A. An exemption of 50% of assessed value of property owned by the surviving spouse of a police officer killed in the line of duty and is the primary residence of the surviving spouse, is hereby granted from taxation with respect to the real property taxes of the Village of Croton-on-Hudson as long as eligibility requirements set forth in § 240-82 are met.

B. No exemption shall be granted if the property applied for is part of a cooperative apartment corporation.

§ 204-81. Property in Trust.

Notwithstanding any other provision of law to the contrary, the provisions of this section shall apply to any real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to paragraph A of this section, were such person or persons the owner or owners of such real property.

§ 204-82. Eligibility requirements.

Such exemption shall be granted to a surviving spouse of a police officer killed in the line of duty, provided that said surviving spouse can provide one of the listing documents as developed by the Commissioner of the Office of Real Property Tax Services and the Commissioner of the Division of Criminal Justice Services. The listing of acceptable records shall be made available on the internet websites of the division of criminal justice services and the office of real property tax services.

Section Five.

Except as otherwise provided herein, all other provisions of the Croton-on-Hudson Village Code shall remain the same.

Section Six. 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 hereof, which other portions shall continue in full force and effect.

Section Seven. 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 and shall be published and posted as required by law, including NYS Village Law §7-706 applicable to zoning text amendments.