

LOCAL LAW NO. __ of 2023
AMENDING ARTICLE VIII (EXEMPTION FOR REAL PROPERTY OWNED
BY PERSONS WITH DISABILITIES AND LIMITED INCOME)
OF CHAPTER 251 (TAXATION)

BE IT ENACTED by the Town Board of the Town of Guilderland as follows:

Pursuant to NYS Real Property Tax Law § 459-c, Town Code Article VIII (Exemption for Real Property Owned by Persons with Disabilities and Limited Income) of Chapter 251 (Taxation) is revoked in its entirety and replaced as follows:

§ 251-20 Exemption amount.

(A) Effective as hereinafter provided, there shall be an exemption from taxation for town purposes on real property owned by one (1) or more persons with disabilities, or real property owned by a married couple or by siblings, at least one of whom has a disability, and whose income, as hereinafter defined, is limited by reason of such disability, to the extent of the percentage of assessed valuation provided in the following schedule, determined by the maximum income eligibility level also provided in the following schedule:

<u>ANNUAL INCOME</u>	<u>PERCENTAGE OF ASSESSED VALUATION EXEMPT FROM TAXATION</u>
\$50,000 or less	50
More than \$50,000 but less than \$51,000	45
\$51,000 or more but less than \$52,000	40
\$52,000 or more but less than \$53,900	35
\$53,900 or more but less than \$54,800	30
\$54,800 or more but less than \$55,700	25
\$55,700 or more but less than \$56,600	20
\$56,600 or more but less than \$57,500	15
\$57,500 or more but less than \$58,400	10
\$58,400	5

(B) Any exemption provided by this Article shall be computed after all other partial exemptions allowed by law, excluding the school tax relief (STAR) exemption, have been subtracted from total amount assessed; provided, however, that no parcel may receive an exemption for the same tax purpose to both this Article and NYS Real Property Tax Law § 467.

§ 251-21 Definitions.

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

“Sibling” shall include persons whose relationship as siblings has been established through either half blood, whole blood or adoption.

“Person with a Disability” is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person’s ability to engage in one or more major life activities, such as caring for one’s self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who (1) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the Federal Social Security Act, or (2) is certified to receive Railroad Retirement Disability benefits under the Federal Railroad Retirement Act; or (3) has received certification from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind, or (4) is certified to receive a United States Postal Service disability pension.

§ 251-22 Required Proof.

An award letter from the Social Security Administration or the Railroad Retirement Board, or a certification from the State Commission for the Blind and Visually Handicapped, or an award letter from the United States Postal Service shall be submitted as proof of disability.

§ 251-23 Real property held in trust.

Notwithstanding any other provisions of law to the contrary, the provisions of this Article shall apply to 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 this Article.

§ 251-24 Cooperative apartment ownership.

- (A) Title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides, and which is represented by his share or shares in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.
- (B) That proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such entire parcel and the buildings thereon owned

by such cooperative apartment corporation in which such tenant-shareholder resides shall be subject to exemption from taxation pursuant to this section and any exemption so granted shall be credited by the Assessor against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable or chargeable to such tenant-stockholder.

§ 251-25 Conditions on grant of exemption.

No exemption shall be granted:

- (A) If the income of the owner or the combined income of the owners of the property for the applicable income tax year is less than three thousand dollars nor more than fifty-eight thousand four hundred dollars, as authorized by NYS Real Property Tax Law § 459-c.
- (B) Where title is vested in a married person, the combined income of such person and such person's spouse may not exceed such sum, except where one spouse or ex-spouse is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum.
- (C) The term "income" as used herein shall mean the "adjusted gross income" for federal tax purposes as reported on the applicant's federal or state income tax return for the applicable income tax year, subject to any subsequent amendments or revisions, plus any social security benefits not included in such federal adjusted gross income; provided that if no such return was filed for the applicable income tax year, the applicant's income shall be determined based on the amounts that would have so been reported if such a return had been filed; and provided further, that when determining income for purposes of this section, the following conditions shall be applicable:
 - (1) the applicant's income shall be offset by all medical and prescription drug expenses actually paid that were not reimbursed or paid for by insurance;
 - (2) any tax-exempt interest or dividends that were excluded from the applicant's federal adjusted income shall be considered income; and
 - (3) any losses that were applied to reduce the applicant's federal adjusted gross income shall be subject to the following limitations:

- (a) the net amount of loss reported in federal Schedule C, D, E, or F shall not exceed three thousand dollars per schedule;
 - (b) the net amount of any other separate category of loss shall not exceed three thousand dollars, and
 - (c) the aggregate amount of all losses shall not exceed fifteen thousand dollars.
- (D) Unless the property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation or PILOT and the remaining portion only shall be entitled to the exemption provided by this Article.
- (F) Unless the real property is the legal residence and is occupied, in whole or in part, by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in NYS Public Health Law § 2801, provided that any income accruing to that person shall be considered income for purposes of this section only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.

§ 251-26 Application for exemption.

- (A) Application for such exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed by the State Board to be furnished by the Assessor's Office, and shall furnish the information and be executed in the manner required or prescribed on such forms, and shall be filed in such Assessor's Office on or before the appropriate taxable status date; provided, however, proof of a permanent disability need be submitted only once a year an exemption pursuant to this local law is first sought or the disability is first determined to be permanent.
- (B) At least sixty (60) days prior to the appropriate taxable status date, the Assessor's Office shall mail to each person who was granted exemption pursuant to this Article on the latest completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the exemption to be granted. Failure to mail any such application form or notices or failure of such person to receive any of the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

§ 251-27 Penalty for false statement; collection or erroneous exemption; payment of fines.

- (A) 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 one hundred dollars (\$100) and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.
- (B) Notwithstanding any inconsistent provisions of the New York State Real Property Tax Law, the collection of any amount of tax erroneously exempted due to an incorrect statement in an application for exemption shall be enforceable in the same manner provided for the collection of delinquent taxes pursuant to the provisions of Article 11 of the New York State Real Property Tax Law.
- (C) Any fine levied pursuant to this subsection shall be paid to the appropriate assessing authority.

§ 251-28 Effective date.

This law shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on and after January 1, 2024.