

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County City Town Village
(Select one.)

of Greenburgh

FILED
STATE RECORDS

OCT 24 2022

Local Law No. 15 of the year 202 DEPARTMENT OF STATE

A local law amending Chapter 440 of the Code of the Town of Greenburgh to authorize Increases in
(Insert Title)
Tax Exemptions for Senior Citizens and Persons with Disabilities

Be it enacted by the Town Board of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of Greenburgh

as follows:

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 15 of 2022 of the (County)(City)(Town)(Village) of Town of Greenburgh was duly passed by the Town Board on October 12 2022, in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ on _____ 20____.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

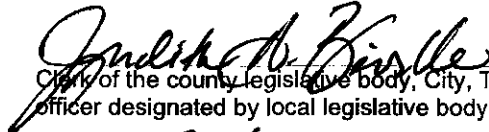
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20 . . . , became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

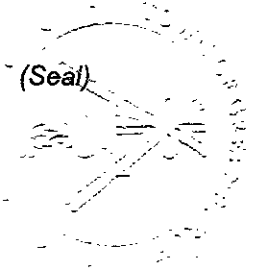
(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.


Clerk of the county legislative body, City, Town or Village Clerk or
officer designated by local legislative body

Date: Oct. 13, 2022

(Seal)





TOWN of GREENBURGH

Local Law No. 15 / 2022

A local law amending Chapter 440 of the Code of the Town of Greenburgh to authorize increases in tax exemptions for senior citizens and persons with disabilities pursuant to New York State Constitution Article IX and New York Municipal Home Rule Law §10, .

Be it enacted by the Town Board of the Town of Greenburgh as follows:

- § 1. Legislative Intent and Findings
- § 2. Amendment to § 440-25
- § 3. Amendment to § 440-26
- § 4. Amendment to § 440-32
- § 5. Amendment to § 440-33
- § 6. Severability
- § 7. Effective Date

§ 1. Legislative Intent and Findings.

The State Legislature, by Chapter 488 of the Laws of 2022, amended Sections 459-c and 467 of the Real Property Tax Law by increasing its income requirements so that a greater number of qualifying persons with disabilities and senior citizens may enjoy tax exemptions currently provided for them. In order to keep the Town's exemption benefits in line with inflation and increased medical costs and to ensure that persons with disabilities and senior citizens continue to receive maximum exemption benefits, the Town Board finds that adoption of this amendment is necessary and desirable to support the efforts of disabled and senior citizens to remain independent in their own homes.

§ 2. Amendment to § 440-25.

Section 440-25 is hereby amended as follows (deleted text in ~~strikeout~~; new text underlined):

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 defined herein and pursuant to § 459-c of the Real Property Tax Law, is limited by reason of such disability, and which income is determined by the Assessor in accordance with the provisions of Paragraph (a), Subdivision 5, of § 459-c of the Real Property Tax Law, to be not more than \$50,000 as of the taxable status date of May 1, 2023 shall be exempt from taxation to the extent of 50% of the assessed valuation thereof.

§ 3. Amendment to § 440-26.

Tables A through D, setting forth the Annual Income and Percentage of Assessed Value Exempt from Taxation thereof as set forth in § 440-25, are hereby repealed and replaced as follows:

For the period commencing as of the taxable status date, May 1, 2023:

| Annual Income | Percentage of Assessed Valuation Exempt From Taxation |
|----------------------------|--|
| \$0 to \$50,000.00 | 50% |
| \$50,000.01 to \$50,999.99 | 45% |
| \$51,000.00 to \$51,999.99 | 40% |
| \$52,000.00 to \$52,999.99 | 35% |
| \$53,000.00 to \$53,899.99 | 30% |
| \$53,900.00 to \$54,799.99 | 25% |
| \$54,800.00 to \$55,699.99 | 20% |
| \$55,700.00 to \$56,599.99 | 15% |
| \$56,600.00 to \$57,499.99 | 10% |
| \$57,500.00 to \$58,399.99 | 5% |

§ 4. Amendment to § 440-32.

Section 440-32 is hereby amended as follows (deleted text in ~~strikeout~~; new text underlined):

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 or by siblings, one of whom is 65 years of age or over and whose income is determined by the Assessor in accordance with the provisions of Paragraph (a), Subdivision 3, of § 467 of the Real Property Tax Law, to be not more than \$50,000 as of the taxable status date of May 1, 2023, shall be exempt from taxation to the extent of 50% of the assessed valuation thereof.

§ 5. Amendment to § 440-33.

Tables A through D, setting forth the Annual Income and Percentage of Assessed Value Exempt from Taxation thereof as set forth in § 440-32, are hereby repealed and replaced as follows:

For the period commencing as of the taxable status date, May 1, 2023:

**Percentage of Assessed
Annual Income**

Valuation Exempt From Taxation

| | |
|----------------------------|-----|
| \$0 to \$50,000.00 | 50% |
| \$50,000.01 to \$50,999.99 | 45% |
| \$51,000.00 to \$51,999.99 | 40% |
| \$52,000.00 to \$52,999.99 | 35% |
| \$53,000.00 to \$53,899.99 | 30% |
| \$53,900.00 to \$54,799.99 | 25% |
| \$54,800.00 to \$55,699.99 | 20% |
| \$55,700.00 to \$56,599.99 | 15% |
| \$56,600.00 to \$57,499.99 | 10% |
| \$57,500.00 to \$58,399.99 | 5% |

§ 6. Severability.

If any clause, sentence, paragraph, subdivision, section or part of this local law, or its application to any person, entity or circumstance be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder hereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this chapter, or its application to the person or circumstance directly involved in the controversy in which such order or judgment was rendered.

§ 7. Effective Date.

This act shall take effect upon filing with the Secretary of State.



TOWN of GREENBURGH

Local Law No. 15 / 2022

A local law amending Chapter 440 of the Code of the Town of Greenburgh to authorize increases in tax exemptions for senior citizens and persons with disabilities pursuant to New York State Constitution Article IX and New York Municipal Home Rule Law §10, .

Be it enacted by the Town Board of the Town of Greenburgh as follows:

- § 1. Legislative Intent and Findings
- § 2. Amendment to § 440-25
- § 3. Amendment to § 440-26
- § 4. Amendment to § 440-32
- § 5. Amendment to § 440-33
- § 6. Severability
- § 7. Effective Date

§ 1. Legislative Intent and Findings.

The State Legislature, by Chapter 488 of the Laws of 2022, amended Sections 459-c and 467 of the Real Property Tax Law by increasing its income requirements so that a greater number of qualifying persons with disabilities and senior citizens may enjoy tax exemptions currently provided for them. In order to keep the Town's exemption benefits in line with inflation and increased medical costs and to ensure that persons with disabilities and senior citizens continue to receive maximum exemption benefits, the Town Board finds that adoption of this amendment is necessary and desirable to support the efforts of disabled and senior citizens to remain independent in their own homes.

§ 2. Amendment to § 440-25.

Section 440-25 is hereby amended as follows (deleted text in ~~strikeout~~; new text underlined):

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 defined herein and pursuant to § 459-c of the Real Property Tax Law, is limited by reason of such disability, and which income is determined by the Assessor in accordance with the provisions of Paragraph (a), Subdivision 5, of § 459-c of the Real Property Tax Law, to be not more than \$50,000 as of the taxable status date of May 1, 2023, ~~-\$26,000 beginning July 1, 2006;~~ ~~\$27,000 beginning July 1, 2007;~~ ~~\$28,000 beginning July 1, 2008;~~ and ~~\$29,000 beginning July 1, 2009~~, shall be exempt from taxation to the extent of 50% of the assessed valuation thereof.

§ 3. Amendment to § 440-26.

Tables A through D, setting forth the Annual Income and Percentage of Assessed Value Exempt from Taxation thereof as set forth in § 440-25, are hereby repealed and replaced as follows:

For the period commencing as of the taxable status date, May 1, 2023:

| Annual Income | Percentage of Assessed Valuation Exempt From Taxation |
|----------------------------|--|
| \$0 to \$50,000.00 | 50% |
| \$50,000.01 to \$50,999.99 | 45% |
| \$51,000.00 to \$51,999.99 | 40% |
| \$52,000.00 to \$52,999.99 | 35% |
| \$53,000.00 to \$53,899.99 | 30% |
| \$53,900.00 to \$54,799.99 | 25% |
| \$54,800.00 to \$55,699.99 | 20% |
| \$55,700.00 to \$56,599.99 | 15% |
| \$56,600.00 to \$57,499.99 | 10% |
| \$57,500.00 to \$58,399.99 | 5% |

§ 4. Amendment to § 440-32.

Section 440-32 is hereby amended as follows (deleted text in ~~strikeout~~; new text underlined):

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 or by siblings, one of whom is 65 years of age or over and whose income is determined by the Assessor in accordance with the provisions of Paragraph (a), Subdivision 3, of § 467 of the Real Property Tax Law, to be not more than \$50,000 as of the taxable status date of May 1, 2023, ~~\$26,000 beginning July 1, 2006; \$27,000 beginning July 1, 2007; \$28,000 beginning July 1, 2008; and \$29,000 beginning July 1, 2009~~, shall be exempt from taxation to the extent of 50% of the assessed valuation thereof.

§ 5. Amendment to § 440-33.

Tables A through D, setting forth the Annual Income and Percentage of Assessed Value Exempt from Taxation thereof as set forth in § 440-32, are hereby repealed and replaced as follows:

For the period commencing as of the taxable status date, May 1, 2023:

| Annual Income | Percentage of Assessed Valuation Exempt From Taxation |
|----------------------------|--|
| \$0 to \$50,000.00 | 50% |
| \$50,000.01 to \$50,999.99 | 45% |
| \$51,000.00 to \$51,999.99 | 40% |
| \$52,000.00 to \$52,999.99 | 35% |
| \$53,000.00 to \$53,899.99 | 30% |
| \$53,900.00 to \$54,799.99 | 25% |
| \$54,800.00 to \$55,699.99 | 20% |
| \$55,700.00 to \$56,599.99 | 15% |
| \$56,600.00 to \$57,499.99 | 10% |
| \$57,500.00 to \$58,399.99 | 5% |

§ 6. Severability.

If any clause, sentence, paragraph, subdivision, section or part of this local law, or its application to any person, entity or circumstance be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder hereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this chapter, or its application to the person or circumstance directly involved in the controversy in which such order or judgment was rendered.

§ 7. Effective Date.

This act shall take effect upon filing with the Secretary of State.

**RESOLUTION OF THE TOWN BOARD OF THE TOWN OF GREENBURGH
AMENDING CHAPTER 440 OF THE CODE OF THE TOWN OF
GREENBURGH TO AUTHORIZE INCREASES IN TAX EXEMPTIONS
FOR SENIOR CITIZENS AND PERSONS WITH DISABILITIES**

WHEREAS, on Wednesday, September 28, 2022, the Town Board conducted a Public Hearing to consider a Local Law amending Chapter 440 of the Code of the Town of Greenburgh entitled "Taxation;" authorizing an increase in tax exemptions for senior citizens and persons with disabilities; and

WHEREAS, after considering comments at the Public Hearing, and recognizing that the exemption thresholds have not been raised for many years, the Town Board concludes it necessary to increase the income thresholds so that a greater number of qualifying persons with disabilities and senior citizens may benefit from the exemptions;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Greenburgh hereby adopts the attached Local Law amending Chapter 440 of the Code of the Town of Greenburgh increasing the income thresholds for tax exemptions for seniors and persons with disabilities.

