

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

Local Law No. 1 of the year 20 24

A local law amending Chapter 440 of the Code of the Town of Greenburgh adopting and incorporating
(Insert Title)
New York State's amended definition of "Income" for the purpose of calculating eligibility
for 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. 1 of 2024 of the (County)(City)(Town)(Village) of Town of Greenburgh was duly passed by the Town Board on March 13 2024, 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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* on _____ 20 , in accordance with the applicable provisions of law.

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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. Such local *(Elective Chief Executive Officer*)* 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.

* 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.

Risa Maria New

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

Date: 3/22/24

(Seal)

RESOLUTION ADOPTING A LOCAL LAW AMENDING CHAPTER 440 OF THE CODE OF THE TOWN OF GREENBURGH ENTITLED “TAXATION”

WHEREAS, the Town Board of the Town of Greenburgh finds it in the best interest of the Town to amend Chapter 440 of the Code of the Town of Greenburgh by redefining the term “income” for the purpose of determining tax exemptions for persons with disabilities and senior citizens; and

WHEREAS, the new definition simplifies the application and administration of the exemptions by utilizing the Federal Adjusted Gross Income (FAGI) as reported on the applicant’s income tax return; and

WHEREAS, on February 28, 2024, the Town Board of the Town of Greenburgh held a duly noticed public hearing on the proposed Local Law;

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 entitled “Taxation,” incorporating New York State’s amended definition of “Income” for the purpose of calculating eligibility for tax exemptions for senior citizens and persons with disabilities.





TOWN of GREENBURGH

Local Law No. 1 /2024

A local law amending Chapter 440 of the Code of the Town of Greenburgh adopting and incorporating New York State's amended definition of "Income" for the purpose of calculating eligibility for 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 § 440-26
- § 3. Amendment to § 440-33
- § 4. Severability
- § 5. Effective Date

§ 1. Legislative Intent and Findings.

The State Legislature, by Chapter 59 of the Laws of 2023, amended Sections 467 and 459-c of the Real Property Tax Law by redefining the term "income" for the purpose of determining tax exemptions for persons with disabilities and senior citizens. The new definition simplifies the application and administration of the exemptions by utilizing the Federal Adjusted Gross Income (FAGI) as reported on the applicant's income tax return.

§ 2. Amendment to § 440-26.

Section 440-26 is hereby amended as follows (new text underlined):

§ 440-26 **Income limitations.**

A. For the purposes of this subsection, the term "Income" shall mean the Federal Adjusted Gross Income (FAGI) as reported on the applicant's income tax return and as defined in the NY Real Property Tax Law.

B. Where title to the property is vested in either married spouse, married spouses' combined income may not exceed the maximum income sum set forth above.

C. For purposes of determining eligibility, "income" shall be computed pursuant to Real Property Tax Law §459-c(5)(a)(iv) and consist of the "adjusted gross income" for federal income 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, and including tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income, plus any social security benefits not included in such federal adjusted gross income. In accordance with Real Property Tax Law § 459-c(5)(a)(iv)(2), "income" shall include distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income. Losses applied to reduce an applicant's federal adjusted gross income shall be subject to the limitations specified in Real Property Tax Law § 459-c(5)(a)(iv)(5). For purposes of determining income eligibility, the calculation of total income shall not include a veteran's disability compensation.

D. Any exemption provided by this article shall be computed after all other partial exemptions allowed by law have been subtracted by the total amount assessed; provided, however, that no parcel may receive both an exemption pursuant to this article and a Senior Citizens tax exemption pursuant to this chapter.

E. For those who do not file income tax returns, an income worksheet provided by the Assessor shall be required.

F. To the extent that the income of an owner or owners of real property, one or more of whom has a disability, or real property owned by a husband, wife or both or by siblings, at least one of whom has a disability, exceeds the maximum income amount set forth above in this article at § **440-25**, such real property shall be exempt from taxation to the following extent of the assessed valuation thereof:

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%

§ 3. Amendment to § 440-33.

Section 440-33 is hereby amended as follows (new text underlined):

§ 440-33 **Income limitations.**

A. For the purposes of this subsection, the term “Income” shall mean the Federal Adjusted Gross Income (FAGI) as reported on the applicant’s income tax return and as defined in the NY Real Property Tax Law.

B. Where title to the property is vested in either married spouse, married spouses’ combined income may not exceed the maximum income sum set forth above.

C. For purposes of determining eligibility, “income” shall be computed pursuant to Real Property Tax Law § 467(3)(a)(iv) and consist of the “adjusted gross income” for federal income 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, and including tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income, plus any social security benefits not included in such federal adjusted gross income. In accordance with Real Property Tax Law § 467(3)(a)(iv)(2), “income” shall include distributions received from an individual retirement account or individual retirement annuity that were included in the applicant’s federal adjusted gross income. Losses applied to reduce an applicant’s federal adjusted gross income shall be subject to the limitations specified in Real Property Tax Law § 467(3)(a)(iv)(5). For purposes of determining income eligibility, the calculation of total income shall not include a veteran’s disability compensation.

D. Any exemption provided by this article shall be computed after all other partial exemptions allowed by law have been subtracted by the total amount assessed; provided, however, that no parcel may receive both an exemption pursuant to this article and a Disabilities tax exemption pursuant to this chapter.

E. For those who do not file income tax returns, an income worksheet provided by the Assessor shall be required.

F. To the extent that the income of an owner or owners of real property, 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, exceeds the maximum income amount set forth above in this article at § 440-32, such real property shall be exempt from taxation to the following extent of the assessed valuation thereof:

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%
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\$55,700.00 to \$56,599.99	15%
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\$57,500.00 to \$58,399.99	5%

§ 4. 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.

§ 5. Effective Date.

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



TOWN of GREENBURGH

Local Law No. 1 /2024

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- B. Where title to the property is vested in either married spouse, married spouses' combined income may not exceed the maximum income sum set forth above.
- C. For purposes of determining eligibility, "income" shall be computed pursuant to Real Property Tax Law §459-c(5)(a)(iv) and consist of the "adjusted gross income" for federal income 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, and including tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income, plus any social security benefits not included in such federal adjusted gross income. In accordance with Real Property Tax Law § 459-c(5)(a)(iv)(2), "income" shall include distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income. Losses applied to reduce an applicant's federal adjusted gross income shall be subject to the limitations specified in Real Property Tax Law § 459-c(5)(a)(iv)(5). For purposes of determining income eligibility, the calculation of total income shall not include a veteran's disability compensation.

D. Any exemption provided by this article shall be computed after all other partial exemptions allowed by law have been subtracted by the total amount assessed; provided, however, that no parcel may receive both an exemption pursuant to this article and a Senior Citizens tax exemption pursuant to this chapter.

E. For those who do not file income tax returns, an income worksheet provided by the Assessor shall be required.

F. To the extent that the income of an owner or owners of real property, one or more of whom has a disability, or real property owned by a husband, wife or both or by siblings, at least one of whom has a disability, exceeds the maximum income amount set forth above in this article at § 440-25, such real property shall be exempt from taxation to the following extent of the assessed valuation thereof:

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F. To the extent that the income of an owner or owners of real property, 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, exceeds the maximum income amount set forth above in this article at § 440-32, such real property shall be exempt from taxation to the following extent of the assessed valuation thereof:

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§ 5. Effective Date.

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