

2024 --

Local Law No. 1 of 2024
Amending Chapter 207 of the Town Code of the Town
of Harrison entitled “Taxation” by Amending Article II,
entitled “Senior Citizens Exemption”

Article II. Senior Citizens and Persons with Disabilities Exemption

(Adopted 7-20-1977 by L.L. No. 2-1977; amended in its entirety 2-19-1986 by L.L. No. 2-1986)

§ 207-6 Grant of exemption; conditions.

Real property owned by persons 65 years of age or over and/or by persons with disabilities shall be exempt from taxes, except school district taxes, to the extent set forth in § 207-7, subject to the following conditions:

- A. The owner or all owners of real property located in the Town of Harrison must file an application annually in the Assessor's Office of the Town of Harrison on or before May 1st (the taxable status date)^[1] or such other time as may be hereafter fixed by law.
1 Editor's Note: See Art. VI, Taxable Status Date.

- B. The income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption, from all sources, as set forth in Sections 467 and 459-c of the Real Property Tax Law, must not exceed \$50,000.00, in order to qualify for the maximum exemption, set forth in §207-7. “Income tax year” shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return, or, if there is no such return, the calendar year immediately prior to the date that the application is filed.
 1. Where title is vested in either spouse, their combined income may not exceed such sum.

 2. Real property owned by one or more persons with disabilities, as defined by New York State Tax Law Section 459-c, by an individual spouse, or both, or by siblings, at least one of whom has a disability and whose income or combined incomes is limited by reason of such disability, shall be exempt from taxes up to a maximum of 50% of the assessed valuation, to the extent set forth in § 207-7.

C. It is further provided that for the purposes of this chapter, income shall not include medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance, as set forth in Sections 467(3)(a) and 459-c(5)(a) of Real Property Tax Law.

D. Title to the property must be vested in the owner or, if more than one, in all the owners for at least 24 months prior to the date that the application is filed.

E. The property must be used exclusively for residential purposes, be occupied in whole or in part by the owners and constitute the legal residence of the owners.

§ 207-7 Exemption schedule.

(Amended 3-11-2004 by L.L. No. 3-2004; 5-10-2007 by L.L. No. 2-2007)

The income of the owner or the combined income of the owners for the calendar year prior to the late that the application is filed shall determine the percentage of assessed valuation which is exempt from taxation, in accordance with the following schedule:

A. For the period expiring June 30, 2007:

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$0 to \$26,000	50%
\$26,000.01 to \$26,999.99	45%
\$27,000 to \$27,999.99	40%
\$28,000 to \$28,999.99	35%
\$29,000 to \$29,899.99	30%
\$29,900 to \$30,799.99	25%
\$30,800 to \$31,699.99	20%
\$31,700 to \$32,599.99	15%
\$32,600 to \$33,499.99	10%
\$33,500 to \$34,399.99	5%

B. For the period commencing July 1, 2007 and expiring June 30, 2008:

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$0 to \$27,000	50%
\$27,000.01 to \$27,999.99	45%
\$28,000 to \$28,999.99	40%

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$29,000 to \$29,999.99	35%
\$30,000 to \$30,899.99	30%
\$30,900 to \$31,799.99	25%
\$31,800 to \$32,699.99	20%
\$32,700 to \$33,599.99	15%
\$33,600 to \$34,499.99	10%
\$34,500 to \$35,399.99	5%

C. For the period commencing July 1, 2008 and expiring June 30, 2009:

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$0 to \$28,000	50%
\$28,000.01 to \$28,999.99	45%
\$29,000 to \$29,999.99	40%
\$30,000 to \$30,999.99	35%
\$31,000 to \$31,899.99	30%
\$31,900 to \$32,799.99	25%
\$32,800 to \$33,699.99	20%
\$33,700 to \$34,599.99	15%
\$34,600 to \$35,499.99	10%
\$35,500 to \$36,399.99	5%

D. For the period commencing July 1, 2009

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$0 to \$29,000	50%
\$29,000.01 to \$29,999.99	45%
\$30,000 to \$30,999.99	40%
\$31,000 to \$31,999.99	35%
\$32,000 to \$32,899.99	30%
\$32,900 to \$33,799.99	25%
\$33,800 to \$34,699.99	20%
\$34,700 to \$35,599.99	15%

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$35,600 to \$36,499.99	10%
\$36,500 to \$37,399.99	5%

E. For the period commencing July 1, 2022

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$0 to \$50,000	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%