

ADOPTED: September 6, 2023
EFFECTIVE DATE: October 5, 2023

Pursuant to the provisions of the New York State Constitution and the Municipal Home Rule Law of the State of New York, as amended, the Town Board of the Town of Hempstead, Nassau County, New York, has hereby enacted the following Local Law:

**A LOCAL LAW AMENDING SECTION 25-1, SECTION 25-3,
AND SECTION 25-6 OF CHAPTER 25 OF THE HEMPSTEAD
TOWN CODE ENTITLED "TAXATION: PARTIAL
EXEMPTION FOR DISABLED PERSONS WITH LIMITED
INCOMES"**

Section 1.

To accord with recent amendments to N.Y. RPTL §459-c, Section 25-1 of Chapter 25 of the Hempstead Town Code entitled "Taxation: Partial Exemption for Disabled Persons with Limited Incomes" is hereby amended to read as follows:

Chapter 25

Taxation: Partial Exemption for Disabled Persons with Limited Incomes

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§ 25-1. Definitions.

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PERSON WITH A DISABILITY

Shall be defined as in N.Y. RPTL §459-c.

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Section 2.

To accord with recent amendments to N.Y. RPTL §459-c, Section 25-3 of Chapter 25 of the Hempstead Town Code entitled "Taxation: Partial Exemption for Disabled Persons with Limited Incomes" is hereby amended to read as follows:

Chapter 25

Taxation: Partial Exemption for Disabled Persons with Limited Incomes

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§ 25-3. Conditions of exemption.

No exemption shall be granted unless an annual application is made therefor as hereinafter set forth, and

A. (i) If the income of the owner or combined income of the owners of the property for the applicable tax year exceeds the sum of \$58,400;

(ii) Where the taxable status date is on or before April fourteenth, the applicable income tax year shall be the second most recent calendar year. Where the taxable status date is on or after April fifteenth, the applicable income tax year shall be the most recent calendar year. Provided, however, that for taxpayers whose income tax returns are filed on

the basis of a fiscal year rather than a calendar year, the applicable income tax year shall be the most recent fiscal year for which an income tax return has been filed;

(iii) 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; and

(iv) The term "income" as used herein shall mean 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; 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) any social security benefits that were not included in the applicant's federal adjusted gross income shall not be considered income;

(2) distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income shall not be considered income;

(3) 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;

(4) any tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income shall be considered income; and

(5) 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 on 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;

B. 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 and the remaining portion only shall be entitled to the exemption provided by this section; and

C. Unless the real property is the legal residence of 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 § 2801 of the Public Health Law, provided that any income accruing to that person shall be considered income for purposes of this chapter 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.

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Section 3.

To accord with recent amendments to N.Y. RPTL §459-c, Section 25-6 of Chapter 25 of the Hempstead Town Code entitled "Taxation: Partial Exemption for Disabled Persons with Limited Incomes" is hereby amended to read as follows:

Chapter 25

Taxation: Partial Exemption for Disabled Persons with Limited Incomes

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§ 25-6. Annual application for exemption; supporting documents.

Application for such exemption must be made annually by the owner or all of the owners of the property, on forms prescribed by the New York State Commissioner of Taxation and Finance, and shall be filed in the Nassau County Assessor's Office on or before the appropriate taxable status date; provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this chapter is first sought or the disability is first determined to be permanent.

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Section 4.

This local law shall take effect twenty days after adoption, upon filing with the Secretary of State, posting on the bulletin board in the Town Hall, and publication.

I, Kate Murray, Town Clerk of the Town of Hempstead, do hereby certify that the foregoing is a true and correct transcript of the above local law enacted by Local Law No. 65-2023 effective on October 5, 2023

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of the Town of Hempstead on this 19th day of October, 2023

**KATE MURRAY
TOWN CLERK
TOWN OF HEMPSTEAD, N.Y.**

(S E A L)