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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.

**Town of Brookhaven**

**Local Law No. 11 of the year 2023**

**A local Law amending Chapter 65 of the Town Code of the Town of Brookhaven Entitled "Taxation"**

**Be enacted by the Town Board of the Town of Brookhaven as follows:**

**Section 1. Legislative Intent.** It is the intent of this amendment to Chapter 65 of the Town Code of the Town of Brookhaven entitled "Taxation" to incorporate the provisions of New York Real Property Tax Law Section 459-c, by amending Section 65-19 and Section 65-21 under Article VI entitled "Real Property Exemption for Persons with Disabilities and Limited Income".

**Section 2. Text Amendment.** Chapter 65 of the Town Code of the Town of Brookhaven entitled "Taxation", Section 65-19 entitled "Exemption granted" and Section 65-21 entitled "Conditions" is as follows:

**ARTICLE VI. Real Property Exemption for Persons With Disabilities and Limited Income**

**§ 65-19 Exemption granted.**

- A. Pursuant to the provisions of § 459-c of the Real Property Tax Law, real property owned by one 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, shall be exempt from taxation by the Town of Brookhaven to the extent of 50% of the assessed valuation thereof as provided in the following schedule:

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

**Tax Year - 2024/25 and all years thereafter**

<b>Annual Income</b>	<b>Percentage of Assessed Valuation Exempt From Taxation</b>
Less than \$50,000	50%
\$50,001 or more, but less than \$51,000	45%
\$51,001 or more, but less than \$52,000	40%
\$52,001 or more, but less than \$53,000	35%
\$53,001 or more, but less than \$53,900	30%
\$53,901 or more, but less than \$54,800	25%
\$54,801 or more, but less than \$55,700	20%
\$55,701 or more, but less than \$56,600	15%
\$56,601 or more, but less than \$57,500	10%
\$57,501 or more, but less than \$58,400	5%

B. For purposes of this article:

- (1) "Sibling" shall mean a brother or a sister, whether related through half blood, whole blood or adoption.
  
- (2) A "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:
  - (a) Is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act; or
  - (b) Is certified to receive Railroad Retirement Disability benefits under the federal Railroad Retirement Act; or
  - (c) Has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind; or
  - (d) Is certified to receive a United States Postal Service disability pension.
  - (e) An award letter from the Social Security Administration or the Railroad Retirement Board, or a certificate 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.

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- C. Any exemption provided by this article shall be computed after all other partial exemptions allowed by law have been subtracted from the total assessed value, as provided by Real Property Tax Law § 459-c.
- D. The term "income" shall mean the "adjusted gross income" for federal income tax purposes as reported on the applicant's second latest calendar year's federal or state income tax return, plus any social security benefits not included in the federal adjusted gross income if no such return was filed. Social security benefits that were not included in the applicant's federal adjusted gross income shall be considered income.
- E. Distributions received from individual retirement account or individual retirement annuity that were included in applicant's federal adjusted gross income shall be considered income. Tax exempt interest and dividends are also considered income according to the law.

§ 65-21 Conditions.

- A. The income of the owner or the combined income of the owners of the property as defined in this chapter may not exceed \$58,400. Where title is vested in either spouse, their combined income may not exceed such sum, except where either spouse is absent from the property as provided in Subsection 5(a) of § 459-c of the Real Property Tax Law, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, net rental income, salary or earnings and income from self-employment and total gain from the sale or exchange of a capital asset, which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, but shall not include a return of capital, gifts, inheritances, or monies earned through employment in the federal foster grandparent program. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.
- 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;

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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 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.

**Section 3. Authority.** The Town Board is vested with the authority to make these amendments by Local Law pursuant to Municipal Home Rule Law Section 10 and in conformance with Municipal Home Rule Law Section 20 and Town Law Section 130 and Real Property Tax Law Section 459-c.

**Section 4. Effective Date.** This local law shall become effective immediately upon filing with the Secretary of the State of the State of New York.

Dated: November 16, 2023  
Farmingville, New York

  
Kevin J. LaValle, Town Clerk  
Town of Brookhaven

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