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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. 12 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 467, by amending Section 65-1 and Section 65-3 under Article I entitled "Real Property Exemption for Persons over Sixty-Five".

Section 2. Text Amendment. Chapter 65 of the Town Code of the Town of Brookhaven entitled "Taxation", Section 65-1 entitled "Exemption granted" and Section 65-3 entitled "Conditions" is as follows:

ARTICLE I. Real Property Exemption for Persons Over Sixty-Five

§ 65-1 Exemption granted.

- A. Pursuant to the provisions of § 467 of the Real Property Tax Law, real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by a married couple, or by siblings, one of whom is 65 years of age or over, shall be exempt from taxation by the Town of Brookhaven to the extent of 50% based upon an annual income as determined by 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

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
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%

“Sibling” shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

B. 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.

C. An exemption provided by this article on real property owned by a married couple, one of whom is 65 years of age or over, once granted, shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least 62 years of age.

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. 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 been reported if such return has been filed.

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.

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F. Any losses applied to the applicant's federal adjusted gross income shall be subject to the limitations listed in the Real Property Tax Law § 467 (5) (A)(B)(C).

§ 65-3 Conditions.

B. 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 the spouse, their combined income may not exceed such sum, except where either spouse is absent from the property as provided in Subsection 3(d) of § 467 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.

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 467.

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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