

March 22, 2024

General Code Publishers Corp.

781 Elmgrove Rd.

Rochester, New York 14624-2991

RE: Local Law No. 3-2024

Dear Sir or Madame:

Pursuant to Section 27 of the Municipal Home Rule Law, I have enclosed for filing purposes one (1) copy of Local Law No. 3-2024, "A Local Law amending the Town Code with respect to the exemption for persons with disabilities and limited incomes." Said Local Law was adopted by the Town Board of the Town of Cortlandt, Westchester County, at a Regular Meeting held on March 12, 2024.

Please update the Town's Code to reflect said change.

Thank you for your assistance in this matter.

Very truly yours,

Christine B. Cothren

Deputy Town Clerk

Local Law No. 3 of 2024

(A LOCAL LAW AMENDING THE TOWN CODE WITH RESPECT TO THE EXEMPTION FOR PERSONS WITH DISABILITIES AND LIMITED INCOMES)

Section 1. Legislative Intent

The State of New York has updated exemption limits and other provisions pertaining to persons with disabilities and limited incomes. The Town has had provisions in place for the Disability Exemption for decades and now wishes to update its Code.

Section 2. Amendments to Chapter 275-11 of the Town Code

The current text of Section 275-11 shall be amended and replaced with the following:

§ 275-11 Disability exemption.

The Town Board of the Town of Cortlandt does hereby adopt the provisions of § 459-c of the Real Property Tax Law of the State of New York and does hereby grant to any property owner within said Town meeting the requirements of said statute the exemptions granted by said statutes for persons with disabilities and limited incomes.

A. The amount of income permissible for such persons who are disabled to qualify for partial tax exemption on real property pursuant to New York State legislation shall be as follows:

(1) Annual income for 2023. Said exemptions will take effect upon filing with the Secretary of State and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after May 1, 2024. Such income shall include what is defined in Section 459-c of the Real Property Tax Law. For purposes of income calculation, the Town opts in to include IRA distributions (if any) and opts to exclude unreimbursed medical expenses. No exemption shall be granted if the property applied for is part of a cooperative apartment corporation.

Annual Income	Tax Exemption Allowed
Less than \$50,000.00	50%
\$50,000-\$50,999.99	45%
\$51,000-\$51,999.99	40%
\$52,000-\$52,999.99	35%
\$53,000-\$53,899.99	30%
\$53,900.00-\$54,799.99	25%

\$54,800.00-\$55,699.99	20%
\$55,700.00-\$56,599.99	15%
\$56,600.00--\$57,499.99	10%
\$57,500.00-\$58,399.99	5%

Section 3. Additional Provision to be added to Article IV of Chapter 275 of the Town Code: Exemption for Disabled Persons with Limited Incomes

The following provision shall be added to the Town Code:

§ 275-12.1 Application for Exemption

Application for such exemption must be made by the owner or all of the owners of the property on forms to be furnished by the Town of Cortlandt Assessor's office, and said form shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in such Assessor's office by the Taxable Status Date.

Section 4. Severability

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall 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 thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 5. Effective Date

This local law shall take effect immediately upon filing with the Secretary of State.

**BY ORDER OF THE TOWN BOARD
OF THE TOWN OF CORTLANDT
LAROUE ROSE SHATZKIN
TOWN CLERK**

**Adopted March 12, 2024
At a Regular Meeting
Held at Town Hall**

