



## Ordinance 671

### AN ORDINANCE AMENDING THE DEFINITION OF “INCOME” FOR SENIOR CITIZENS AND DISABLED TAX EXEMPTION.

**Sponsored By:** Mayor Thompson

**First and Second Reading:** April 11, 2024, Council Meeting

**Results:** 6 In Favor, 1 Vacant, 0 Opposed.

**Third and Final Reading:** May 9, 2024, Council Meeting

**Results:** 5 In Favor with 1 Absent, 1 Vacant, 0 Opposed

# Ordinance 671

## AN ORDINANCE AMENDING THE DEFINITION OF "INCOME" FOR SENIOR CITIZENS AND DISABLED TAX EXEMPTION.

**WHEREAS**, The Mayor and Council are continually considering ways to make the qualifications of the Senior Citizens and Disable Tax Property Exemption discount equitable.

**WHEREAS**, The Town already provides a tax exemption to these individuals provided that they do no exceed a maximum income levels; and

**WHEREAS**, the Mayor and Council have determined that Police, Fire and Railroad pension are excluded from income when calculating the applicant income on the Senior Citizen and Disable Tax Property Exemption application.

**WHEREAS**, the Mayor and Council believe that Police, Railroad and Fire Department Pension should be considered as income and included in the income calculation on the Senior / Disabled Tax Exemption application.

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF ELSMERE, AS FOLLOWS:**

Effective May 02, 2024, Chapter 204-10 Definitions shall be amended to read as follows:

INCOME - All income from whatever source derived, including but not limited to realized capital gains and, in their entirety, Police, Fire and Railroad pensions, other pension annuity and retirement benefits, as defined herein, for any tax year for which an exemption is claimed. "Income" shall be determined to be equal in amount to the income received during the calendar year or the taxpayer's fiscal year ended immediately preceding December 31 of the pretax year, but no taxpayer shall use a fiscal-year basis unless he so elects to do and files his federal income tax return on such basis. Specifically excluded from being calculated as income shall be any income received as a benefit from the Social Security Act, and disability benefits for those persons "disabled".

First and Second Reading  
April 11, 2024



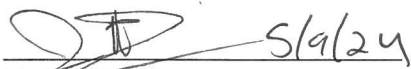
Eric Thompson, Mayor

Third and Final Reading  
May 9, 2024



Sally Jensen, Secretary

Approved as to form:



Town Solicitor

**SYNOPSIS**  
**ORDINANCE 671**

This Ordinance makes the following changes to the Code of the Town of Elsmere Chapter 204 Taxation. It is intended to remove the exemption of Police, Fire and Railroad pension income and include such income in determining eligibility for the Senior Citizens and Disable Tax Property Exemption Senior calculation.

**Fiscal Impact:**

This Ordinance is anticipated to have a minimal increase in revenue under tax income in the Finance Department by an estimated \$854.19 per year.