

**BE IT ENACTED BY THE
TOWN BOARD OF THE
TOWN OF PITTSFORD
NEW YORK**

AS FOLLOWS:

**LOCAL LAW NO. 2 OF 2024:
THE ADOPTION OF PROPOSED LOCAL LAW
NO. 2 of 2024: AMENDING ARTICLE VII OF CHAPTER 133
OF THE TOWN OF PITTSFORD MUNICIPAL CODE
ENTITLED TAXATION – REAL PROPERTY TAX
EXEMPTION FOR DISABLED PERSONS**

Sec. 1 Title

This Local Law shall be known as “Local Law No. 2 of 2024: Amending Article VII of Chapter 133 Of The Town Of Pittsford Municipal Code Entitled Taxation – Real Property Tax Exemption for Disabled Persons”

Sec. 2 Amendment to Existing Law

The Pittsford Town Code, Chapter 133, Article VII, shall be amended to revise § 133-25 “Definitions,” §133-26 “Exemptions granted,” and § 133-27 “Conditions upon exemption,” so as to redefine qualifying income and to increase the income levels of exemptions, consistent with recent state law revisions, as follows:

§ 133-25 Definitions.

As used in this article, the following terms shall have the meanings indicated:

A PERSON WITH A DISABILITY

An individual 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 is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act, or is certified to receive railroad retirement disability benefits under the federal Railroad Retirement Act, or has received a certificate from the State Commission for the Blind stating that such person is legally blind, or is certified to receive a United States Postal Service disability pension, or is certified to receive a United States Department of Veteran Affairs disability pension pursuant to 38 U.S.C. §1521.

INCOME OF OWNER OR OWNERS

The income of the owner or the combined income of the owners of the property for the second-latest calendar year immediately preceding the date of making application for the partial tax exemption shall be determinative of eligibility. Where title is vested in a married person, the combined income of such person and such person's spouse shall be determinative of eligibility, 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. 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, plus any social security benefits not included in such federal adjusted gross income and any tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income. Income shall not mean distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income, and any losses that were applied to reduce the applicant's federal adjusted gross income shall be subject to the following limitations: 1) the net amount of loss reported on federal Schedule C, D, E, or F shall not exceed \$3,000 per schedule; 2) the net amount of any other separate category of loss shall not exceed \$3,000; and 3) the aggregate amount of all losses shall not exceed \$15,000. The applicant's income shall not be offset by all medical and prescription drug expenses actually paid that were not reimbursed or paid by insurance.

SIBLING

A brother or a sister, whether related through half blood, whole blood, or adoption.

§ 133-26. Exemptions granted.

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 herein defined, is limited by reason of such disability, shall be

partially exempt from Town real property taxes in accordance with the following schedule:

<u>Annual Income</u>	<u>Percentage of Exemption</u>
Less than \$50,000	50%
\$50,000 to \$50,999.99	45%
\$51,000 to \$51,999.99	40%
\$52,000 to \$52,999.99	35%
\$53,000 to \$53,899.99	30%
\$53,900 to \$54,799.99	25%
\$54,800 to \$55,699.99	20%
\$55,700 to \$56,599.99	15%
\$56,600 to \$57,499.99	10%
\$57,500 to \$58,399.99	5%
\$58,400 or more	0%

§ 133-27. Conditions upon exemption.

No exemption shall be granted:

- A. If the income of the owner or the combined income of the owners of the property for the applicable income tax year equals or exceeds the sum of \$58,400.
- B. Unless the property is used exclusively for residential purposes: provided, however, that in the event that 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 chapter.
- 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 in-patient of a residential health care facility, as defined in § 2801 of the New York State 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.

Sec. 3 Severability

If any clause, sentence, phrase, paragraph or any part of this Local Law shall for any reason be adjudicated finally by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this Local law, but shall be confined in its operation and effect to the clause, sentence, phrase, paragraph or part thereof, directly involved in the controversy or action in which such judgment shall have been rendered. It is hereby declared to be the legislative intent that the remainder of this Local Law would have been adopted had any such provision been excluded.

Sec. 4 Effective Date

This Article shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after March 1, 2024.