

LOCAL LAW AMENDING SECTION 14.35 OF THE ADMINISTRATIVE CODE OF THE CITY OF
POUGHKEEPSIE ENTITLED “TAXES – PARTIAL EXEMPTION GRANTED;
CONDITIONS”
(LL-24-09)

INTRODUCED BY COUNCILMEMBER MENIST:

SECTION 1. BE IT ENACTED, by the Common Council of the City of Poughkeepsie, a local law amending Chapter 14.35 of the Administrative Code of the City of Poughkeepsie entitled Taxes – Partial Exemption Granted; Conditions, to provide as follows:

~~STRIKETHROUGH INDICATES DELETION~~
BOLD and UNDERLINE INDICATES ADDED LANGUAGE

Section 14.35 Taxes — **partial exemption granted; conditions.**

Real property owned by persons sixty-five (65) years of age or over shall be exempt from city taxes up to the maximum amount of fifty (50) per centum of the assessed valuation subject to the following conditions ~~and pursuant to Subsection (f) hereof:~~

- (a) The owner or all of the owners must file an application annually in the assessor's office on or before the appropriate taxable status date or such other time as may be hereafter fixed by law. At least sixty (60) days prior to the appropriate taxable status date, the assessing authority shall mail to each person who was granted an exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the exemption to be granted. Failure to mail any such application form and notice or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.
- (b) In the event the owner, or all of the owners, of property which has received an exemption pursuant to this section on the preceding assessment roll fail to file the application required pursuant to this section on or before the taxable status date, such owner or owners may file the application, executed as if such application had been filed on or before the taxable status date, with the Assessor on or before the date for the hearing of complaints. The Assessor shall approve or deny such application as if it had been filed on or before the taxable status date.
- (c) The income of the owner or the combined income of the owners of the property must not exceed ~~twenty nine thousand dollars (\$29,000)~~ **forty thousand dollars (\$40,000.00)** for the income tax year immediately preceding the date of making application for exemption. Where the title is vested in either the husband or wife, their combined income must not exceed the sum of **forty thousand dollars (\$40,000.00)** ~~twenty nine thousand dollars (\$29,000.)~~.
- (d) Title to the property must be vested in the owner or, if more than one (1), in all the owners for at least twenty-four (24) consecutive months prior to the date of making application for exemption.
- (e) The property must be used exclusively for residential purposes, be occupied in whole or in part by the owners, and constitute the legal residence of the owners.

(f) The amount of the partial exemption pursuant to RPTL §467 shall be computed as follows:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
\$20,600 <u>\$40,000</u> or less	50
More than \$40,000 <u>\$20,600</u> but less than \$21,600 <u>\$41,000</u>	45
\$21,600 <u>\$41,000</u> or more but less than \$22,600 <u>\$42,000</u>	40
\$22,600 <u>\$42,000</u> or more but less than \$23,600 <u>\$43,000</u>	35
\$23,600 <u>\$43,000</u> or more but less than \$24,500 <u>\$43,900</u>	30
\$24,500 <u>\$43,900</u> or more but less than \$25,400 <u>\$44,800</u>	25
\$25,400 <u>\$44,800</u> or more but less than \$26,300 <u>\$45,700</u>	20
\$26,300 <u>\$45,700</u> or more but less than \$27,200 <u>\$46,600</u>	15
\$27,200 <u>\$46,600</u> or more but less than \$28,100 <u>\$47,500</u>	10
\$28,100 <u>\$47,500</u> or more but less than \$29,000 <u>\$48,400</u>	<u>5</u>

(g) **Unreimbursed medical expenses shall be subtracted from the senior's income calculation.**

SECTION 2. This Local Law shall take effect immediately upon filing with the New York State Secretary of State.

SECONDED BY COUNCILMEMBER _____: