

Local Law 2 of 2024

A Local Law amending Chapter 128 Taxation of the Code of the Town of Rochester Article V,
Exemption for Disabled Persons with Limited Income

BE IT ENACTED by the Town Board of the Town of Rochester as follows:

Section 1. Title and Legislative Findings.

§128-17 of the Code of the Town of Rochester shall be amended to add new sections, 128-17 (C), 128-17(D), and 117(E) to read as follows:

128-17C Income Qualifications.

(1) The “applicable income tax year” as used herein shall mean the second most recent calendar year.

(2) The term “income” as defined herein shall mean “adjusted gross income” for federal income tax purposes as reported on an applicant’s federal or state income tax return for the applicable income tax year, as defined in and as is subject to any subsequent amendments to Real Property Tax Law § 459-c *et seq.*; provided, however, if no such tax return was filed for the applicable income tax year, the applicant’s income shall be determined based on the amounts that would have so been reported if such a return had been filed; and provided further, that when determining income for purposes of this section, the following conditions shall be applicable:

(a) any Social Security benefits not included in such federal adjusted gross income shall be considered income;

(b) distributions received from an individual retirement account or individual retirement annuity that were included in the applicant’s federal adjusted gross income shall be considered income and shall not be excluded;

(c) any tax-exempt interest or dividends that were excluded from the applicant’s federal adjusted gross income shall be considered income;

(d) any losses that were applied to reduce the applicant’s federal adjusted gross income (AGI) shall be subject to the following limitations:

(1) the net amount of loss reported on federal schedules C, D, E, or F shall not exceed three thousand dollars (\$3,000) per any given schedule,

(2) the net amount of any other separate category of loss shall not exceed three thousand dollars (\$3,000), and

(3) the aggregate amount of all losses shall not exceed fifteen thousand dollars (\$15,000).

(3) Where title is vested in a married person, the combined income of such person and such person’s spouse may not exceed such sum, except where one spouse or ex-spouse is absent from the property as provided in New York State Real Property Tax Law.

(4) No exemption shall be granted hereunder if the income of the owner or the combined income of the owners of the property for the applicable income tax year exceeds the sum provided in Section 2 of this local law.

128-17D. Additional Qualifications.

No exemption shall be granted hereunder unless the applicant(s) meets meets all of the qualifications contained in Real Property Tax Law§ 459-c, as the same may be amended from time to time.

128-17E. Administration.

1. Application for such exemption must be made by the owner, or all of the owners of the property upon such forms as may be prescribed from time to time by the NYS Office of Real Property Services. Such applications must be filed with the assessor of the town or city in which the real property is located on or before the taxable status date. Nothing herein shall impair a partial exemption presently enjoyed by an eligible property owner.

2. Extension of deadline.

- (a) Where a renewal application for the exemption authorized by this section has not been filed on or before the taxable status date, and the owner believes that good cause existed for the failure to file the renewal application by that date, the owner may, no later than the last day for paying taxes without incurring interest or penalty, submit a written request to the assessor asking him or her to extend the filing deadline and grant the exemption. Such request shall contain an explanation of why the deadline was missed and shall be accompanied by a renewal application, reflecting the facts and circumstances as they existed on the taxable status date.
- (b) The assessor may extend the filing deadline and grant the exemption if he or she is satisfied that:
 - (1) Good cause existed for the failure to file the renewal application by the taxable status date; and
 - (2) The applicant is otherwise entitled to the exemption.
 - (3) The assessor shall mail notice of his or her determination to the owner.
 - (4) If the determination states that the assessor has granted the exemption, he or she shall thereupon be authorized and directed to correct the assessment roll accordingly, or, if another person has custody or control of the assessment roll, to direct that person to make the appropriate corrections.
 - (5) If the correction is not made before taxes are levied, the failure to take the exemption into account in the computation of the tax shall be deemed a "clerical error" for purposes of Title 3 of Article 5 of the New York State Real Property Tax Law and shall be corrected accordingly.

Section 2 Severability

If any part or provision of this local law is judged invalid by any court of competent jurisdiction, such judgment shall be confined in application to the part or provision directly on which judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Law or the application thereof to other persons or circumstances. The Town hereby declares that it would have enacted the remainder of this Law even without such part or provision or application.

Section 3. Effective Date.

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