

**VILLAGE OF WASHINGTONVILLE
INTRODUCTORY LOCAL LAW
REAL PROPERTY TAX EXEMPTIONS**

BE IT ENACTED by the Board of Trustees of the Village of Washingtonville, Orange County, State of New York, as follows:

Section 1. Article II, titled "Senior Citizens Tax Exemption," of Chapter 157, titled "Taxation," of the Code of the Village of Washingtonville is amended by repealing §§157-19 through 157-23, inclusive, and by adopting new §§157-19 through 157-22. to read as follows:

§157-19. Exemption stated.

A. In accordance with Real Property Tax Law §467, real property in the Village of Washingtonville owned by one or more persons, each of whom is 65 years of age or over; or real property owned by husband and wife, one of whom is 65 years of age or over; or real property owned by one or more persons, some of whom qualify under §467 of the Real Property Tax Law and the others of whom qualify under §459-c of the Real Property Tax Law, shall be partially exempt from taxation by the Village of Washingtonville to the extent established from time to time by resolution of the Board of Trustees following public hearing, upon compliance with provisions of this Article and §467 of the Real Property Tax Law for the fiscal year for which an application is filed.

B. Title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides, and which is represented by his share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

§157-20. Conditions of exemption; amount.

No exemption shall be granted:

A. If the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum established in the schedule as adopted and on file in the Village offices: If such income does not exceed said sum so established, then the real property shall be exempt from taxation by the Village to the extent established in the schedule. "Income tax year" shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return or, if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except as otherwise provided in the Real Property Tax Law. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income

tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances, payments made to individuals because of their status as victims of Nazi persecution, as identified by law, monies earned through employment in the federal Foster Grandparent Program or veterans disability compensation or other income as provided in the Real Property Tax Law, and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. In computing net rental income from self-employment, no depreciation deduction shall be allowed for the exhaustion or wear and tear of real or personal property held for the production of income.

B. Unless the owner shall have held an exemption under §467 of the Real Property Tax Law for his previous residence or unless the title of the property shall have been vested in the owner or all of the owners of the property for at least twelve (12) consecutive months prior to the date of making application for exemption.

C. Unless the property is used exclusively for residential purposes, except as otherwise provided in Real Property Tax Law §467.

D. Unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property, except as otherwise provided in Real Property Tax Law §467.

§157-21. Application procedure.

A. Application for such exemption must be filed annually by the owner or all of the owners of the property on forms to be furnished by the Assessor's office. The annual application 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 on or before October 1 of each year.

B. However, an application for such exemption may be filed with the Assessor after October 1, but not later than the last date on which a petition with respect to complaints of assessment may be filed for that year, where failure to file a timely application resulted from: (a) a death of the applicant's spouse, child, parent, brother or sister; or (b) an illness of the applicant or of the applicant's spouse, child, parent, brother or sister, which actually prevents the applicant from filing on a timely basis, as certified by a licensed physician. The Assessor shall approve or deny such application as if it had been filed on or before October 1.

§157-22. Penalties for offenses; willful false statement.

Any conviction of having made any willful false statement in the application for such exemption shall be punishable by a fine of not more than \$100 and shall disqualify the applicant or applicants from further exemption for a period of five years.

§157-23. [Reserved]

Section 2. Chapter 158, titled "Taxation," of the Code of the Village of Washingtonville is amended by adding new Article III, titled "Veterans Exemption," to read as follows:

ARTICLE III
Veterans Exemption

§157-24. Exemption available.

In accordance with Real Property Tax Law §458-a, qualifying residential real property owned by a veteran or other qualified owner shall be exempt from real property taxation by the Village of Washingtonville to the extent established from time to time by the Board of Trustees upon compliance with the provisions set forth in the Real Property Tax Law.

§157-25. Amount of exemption.

Notwithstanding the statutory maximum amounts set forth in Subdivision 2(a), (b) and (c) of §458-a of the Real Property Tax Law, the maximum exemptions affecting real property taxation by the Village of Washingtonville shall be \$21,000 for war veterans; an additional \$14,000 for combat zone veterans; and an additional \$70,000 for veterans with a service-related disability.

Section 3. Chapter 157, titled "Taxation," of the Code of the Village of Washingtonville is amended by adding a new Article IV, titled "Exemption for Persons with Disabilities and Limited Incomes," to read as follows:

ARTICLE IV
Exemption for Persons with Disabilities and Limited Incomes

§157-26. Exemption available.

A. In accordance with Real Property Tax Law §459-c, and in accordance with all requirements, definitions and other provisions therein and in this Article, real property in the Village of Washingtonville owned by:

- (i) one or more persons with disabilities; or
- (ii) a husband, wife, or both, or by siblings, at least one of whom has a disability; or
- (iii) one or more persons, some of whom qualify under Real Property Tax Law §459-c and the others of whom qualify under Real Property Tax Law §467,

and whose income is limited by reason of such disability, shall be partially exempt from taxation

by the Village of Washingtonville to the extent established from time to time by local law following public hearing, upon compliance with the provisions of Real Property Tax Law §459-c for the fiscal year for which an application is filed.

B. Title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides, and which is represented by his share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

§157-26. Amount of exemption.

A. Exemptions authorized by this Article and Real Property Tax Law §459-c shall be as provided in the following schedule:

ANNUAL INCOME	PERCENTAGE OF ASSESSED VALUATION EXEMPT FROM TAXATION
\$26,000 or less	50%
More than \$26,000 but less than \$27,000	45%
\$27,000 or more but less than \$28,000	40%
\$28,000 or more but less than \$29,000	35%
\$29,000 or more but less than \$29,900	30%
\$29,900 or more but less than \$30,800	25%
\$30,800 or more but less than \$31,700	20%
\$31,700 or more but less than \$32,600	15%
\$32,600 or more but less than \$33,500	10%
\$33,500 or more but less than \$34,400	5%

§157-27. Conditions of 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 income tax year immediately preceding the date of making application for exemption equals or exceeds \$34,400. If such income does not exceed said amount, then the real property shall be exempt from taxation by the Village to the extent established in the schedule in §216-15A. Income shall be defined as in Real Property Tax Law §459-c, except any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance.

B. Unless the real property is used exclusively for residential purposes, except as otherwise provided in Real Property Tax Law §459-c.

C. Unless the real property is the legal residence of and is occupied in whole or in part by the

disabled person, except as otherwise provided in Real Property Tax Law §459-c.

§157-28. Application procedure.

A. Annual application for such exemption must be made by the owner or all of the owners of the property on forms furnished by the Assessor's office and shall be filed in the Assessor's office on or before October 1 of each year. However, proof of a permanent disability may be submitted only in the year the exemption is first sought or the disability is first determined to be permanent.

Section 4. This local law shall take effect immediately upon filing with the Secretary of State.