

**TOWN OF ORANGETOWN
NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that pursuant to a resolution of the Town Board of the Town of Orangetown, duly adopted at a meeting held on January 24, 2023, a public hearing will be held by the Town Board on a proposed Local Law, pursuant to New York Real Property Tax Law Section 467, amending Chapter 34, Article I, Section 34-3 of the Town Code entitled "*Senior Citizens Real Property Tax Exemption*". This public hearing is scheduled for the 21st day of February, 2023 at 7:05 pm, Orangetown Town Hall, 26 W Orangeburg Rd, Orangeburg, NY.

At the time and place of the public hearing specified above, all interested persons will be given the opportunity to be heard.

By order of the Town Board of the Town of Orangetown.

Dated: January 24, 2023

Rosanna Sfraga, Town Clerk
Robert Magrino, Town Attorney

**A LOCAL LAW TO AMEND Chapter 34, Code of the Town of Orangetown entitled
"TAXATION"**

LOCAL LAW NO. ___ OF 2023 OF THE
INCORPORATED TOWN OF ORANGETOWN, NEW YORK
TOWN BOARD FOR AMENDING CHAPTER 34 OF THE TOWN CODE ENTITLED
"TAXATION"

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF ORANGETOWN AS
FOLLOWS:

Section 1. Chapter 34, Article I, entitled "Senior Citizens Real Property Exemption", of the Code of the Town of Orangetown is hereby amended as follows (**additions are underlined, deletions are ~~strikethrough~~**):

§34-3 Statutory qualifications.

D. Maximum exemption eligibility level.

(2). Additional qualifications. Notwithstanding any inconsistent provisions of § 467 of the Real Property Tax Law, the Town Code of the Town of Orangetown or any other provision of law for assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, ~~1994~~ 2023, and the Town of Orangetown having heretofore adopted a local law providing for an exemption from taxation and which local law has established a maximum income exemption eligibility as provided in § 467 of the Real Property Tax Law, the Town Board of the Town of Orangetown does hereby amend Chapter ~~34~~ of the Code of the Town of Orangetown and by this local law does hereby provide for such exemption so as to increase the maximum income exemption eligibility level of the unincorporated area within the Town of Orangetown (which maximum income exemption eligibility level is hereby designated as "M") to the extent as provided in the following schedule:

(The 2006 Schedule, 2008 Schedule, and 2009 Schedule as adopted by Local Law 16-2006 are hereby deleted in their entirety as obsolete and replaced with the following schedule):

EFFECTIVE JANUARY 1, 2024

<u>Annual income of Applicant or Applicants</u>	<u>Percentage of Assessed Valuation Exempt from Taxation</u>
<u>\$50,000.00 or less</u>	<u>50%</u>
<u>More than \$50,000 but less than \$51,000</u>	<u>45%</u>

<u>More than \$51,000 but less than \$52,000</u>	<u>40%</u>
<u>More than \$52,000 but less than \$53,000</u>	<u>35%</u>
<u>More than \$53,000 but less than \$53,900</u>	<u>30%</u>
<u>More than \$53,900 but less than \$54,800</u>	<u>25%</u>
<u>More than \$54,800 but less than \$55,700</u>	<u>20%</u>
<u>More than \$55,700 but less than \$56,600</u>	<u>15%</u>
<u>More than \$56,600 but less than \$57,500</u>	<u>10%</u>
<u>More than \$57,500 but less than \$58,400</u>	<u>5%</u>

~~(3) The reduction, in any tax year commencing on or after the effective date of this section, of the maximum income exemption eligibility level established by the Town for assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 1984, and prior to January 1, 1985, for the purpose of granting exemptions for tax purposes shall preclude the Town from adopting a local law, ordinance or resolution providing for the exemptions provided for in this subsection in any tax year for which such reduction is in effect.~~

§34-4 Application for exemption.

A. Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed by the State Board to be furnished by the Assessor and 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 the appropriate taxable status date.

B. At least 60 days prior to the appropriate taxable status date, the Assessor shall mail, to each person who was granted exemption pursuant to this local law on the latest completed assessment roll, an application form and a notice that such application must be filed on or before the taxable status date and be approved in order for the exemption to be granted. The Assessor shall, within three days of the completion and filing of the tentative assessment roll, notify by mail any

applicant who has included with his application at least one self-addressed, prepaid envelope of the approval or denial of the application; provided, however, that the Assessor shall, upon the receipt and filing of the application, send by mail notification of receipt to any applicant who has included two of such envelopes with the application. Where an applicant is entitled to a notice of denial pursuant to this subsection, such notice shall be on a form prescribed by the State Board and shall state the reasons for such denial and shall further state that the applicant may have such determination reviewed in the manner provided by law. Failure to mail any such application form or notices or the failure of such person to receive any of the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

C. An application for such exemption may be filed with the assessor after the appropriate taxable status date but not later than the last date on which a petition with respect to complaints of assessment may be filed, 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 the taxable status date.

D. 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 or PILOT 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. The assessor may extend the filing deadline and grant the exemption if he or she is satisfied that (i) good cause existed for the failure to file the renewal application by the taxable status date, and that (ii) the applicant is otherwise entitled to the exemption. The assessor shall mail notice of his or her determination to the owner. 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. 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 three of article five of this chapter, and shall be corrected accordingly.

Section 2. Chapter 34, Article VI, entitled "Partial Exemption for Disabled Persons With Limited Income", Section 34-28 of the Code of the Town of Orangetown is hereby amended as follows (**additions are underlined, deletions are strikethrough**):

§34-28 Amount of exemption.

Pursuant to § 459-c of the Real Property Tax Law, the percentage of the assessed valuation which is exempt from taxation will be determined on the basis of income in accordance with the following graduated schedule:

(The 2006 Schedule, 2008 Schedule, and 2009 Schedule as adopted by Local Law 16-2006 are hereby deleted in their entirety as obsolete and replaced with the following schedule):

EFFECTIVE JANUARY 1, 2024

<u>Annual income of Applicant or Applicants</u>	<u>Percentage of Assessed Valuation Exempt from Taxation</u>
<u>\$50,000.00 or less</u>	<u>50%</u>
<u>More than \$50,000 but less than \$51,000</u>	<u>45%</u>
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<u>More than \$55,700 but less than \$56,600</u>	<u>15%</u>
<u>More than \$56,600 but less than \$57,500</u>	<u>10%</u>
<u>More than \$57,500 but less than \$58,400</u>	<u>5%</u>

Section 3. Severability Clause

The invalidity of any word, section, clause, paragraph, sentence, part or provision of this local law shall not affect the validity of any other part of this local law that can be given effect without such invalid parts.

Section 4. Effective Date.

This Local Law shall become effective immediately upon being filed with the Secretary of State.