

Adopted

3/1/99 Special Board

TOWN OF RIVERHEAD

Resolution # 198

ADOPTS LOCAL LAW TO AMEND CHAPTER 95 ENTITLED, "TAXATION" OF THE RIVERHEAD TOWN CODE (65 & OVER EXEMPTION)

~~COUNCILMAN KENT~~

_____ offered the following resolution, was seconded by

COUNCILMAN LULL

WHEREAS, the Town Clerk was authorized to publish and post a public notice to hear all interested persons to consider a local law amending Chapter 95 of the Riverhead Town Code entitled, "Taxation", once in the Newsday, the newspaper hereby designated as the official newspaper for this purpose, and to post same on the signboard in Town Hall; and

WHEREAS, a public hearing was held on the 1st day of March, 1999 at 10:00 o'clock a.m. at Town Hall, 200 Howell Avenue, Riverhead, New York, the date, time and place specified in said public notice, and all persons wishing to be heard were heard.

NOW THEREFORE BE IT RESOLVED, that a local law amending Chapter 95 entitled, "Taxation" of the Riverhead Town Code be and is hereby adopted as specified in the attached notice of adoption; and be it further

RESOLVED, that the Town Clerk be and is hereby authorized to publish the attached notice of adoption once in the **News Review** and to post same on the signboard at Town Hall; and be it further

RESOLVED, that the Town Clerk be and is hereby authorized to forward a certified copy of this resolution to the Assessor's Office.

THE VOTE

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Vilella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS **ADOPTED**
THE TOWN CLERK IS AUTHORIZED TO SIGN AND FILE

Adopted

3/1/99

3/1/99 SPECIAL BOARD

TOWN OF RIVERHEAD
PUBLIC NOTICE

PLEASE TAKE NOTICE, that the Town Board of the Town of Riverhead adopted a local law at a special meeting held on March 1, 1999, amending Chapter 95 of the Code of the Town of Riverhead as follows:

95-3. Conditions for exemption.

Real property situate in the Town of Riverhead owned by persons sixty-five (65) years of age or over shall be exempt from town taxes to the extent of fifty per centum (50%) of the assessed valuation, subject to the following conditions:

- B. The income of the owner or the combined income of the owners of the property must not exceed the sum of ~~twelve thousand twenty five dollars (\$12,025.)~~ nineteen thousand five hundred dollars (\$19,500.) for the income tax year immediately preceding the date of making application for exemption.*

Where title is vested in either the husband or the wife, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, rental income, salary or earnings and income from self-employment, but shall not include gifts or inheritances.

* Editor's Note: The following sliding scale senior citizen tax exemption, as provided for by Chapter 298 of the Laws of 1998 of the State of New York, as amended by Sect. 467 of the New York State Real Property Tax Law, be and is hereby adopted in the following amounts:

Income	Percentage of Exemptions
\$12,025 or less	50
<u>\$19,500 or less</u>	<u>50</u>
\$12,026 to \$12,625	45
<u>\$19,501 to \$20,500</u>	<u>45</u>
\$12,626 to \$13,225	40
<u>\$20,501 to \$21,500</u>	<u>40</u>
\$13,226 to \$13,825	35
<u>\$21,501 to \$22,500</u>	<u>35</u>
\$13,826 to \$14,425	30
<u>\$22,501 to \$23,400</u>	<u>30</u>

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\$14,426 to \$15,025	<u>25</u>
\$23,401 to \$24,300	<u>25</u>
\$15,026 to \$15,625	<u>20</u>
\$24,301 to \$25,200	<u>20</u>
\$15,626 to \$16,225	<u>15</u>
\$25,201 to \$26,100	<u>15</u>
\$16,626 to \$16,825	<u>10</u>
\$26,101 to \$27,000	<u>10</u>
<u>\$27,001 to \$27,900</u>	<u>05</u>

** Underscore represents addition(s)

*** Overstrike represents deletion(s)

Dated: Riverhead, New York
March 1, 1999

BY ORDER OF THE TOWN BOARD
OF THE TOWN OF RIVERHEAD

BARBARA GRATTAN, Town Clerk

Adopted

3/1/99 SPECIAL BOARD

TOWN OF RIVERHEAD

Resolution # 199

ADOPTS A LOCAL LAW AMENDING CHAPTER 95 ENTITLED, "TAXATION" OF THE RIVERHEAD TOWN CODE (EXEMPTIONS FOR PERSONS WITH DISABILITIES AND LIMITED INCOME)

COUNCILMAN KWASNA

_____ offered the following resolution, was seconded by

COUNCILMAN LULL

WHEREAS, the Town Clerk was authorized to publish and post a public notice to hear all interested persons to consider a local law to amend Chapter 95 entitled, "Taxation" of the Riverhead Town Code; and

WHEREAS, a public hearing was held on the 1st day of March, 1999 at 10:00 o'clock a.m. at Town Hall, 200 Howell Avenue, Riverhead, New York, the date, time and place specified in said public notice, and all persons wishing to be heard were heard.

NOW THEREFORE BE IT RESOLVED, that the proposed local law to amend Chapter 95 entitled, "Taxation" of the Riverhead Town Code be and is hereby adopted as specified in the attached notice of adoption; and be it further

RESOLVED, that the Town Clerk be and is hereby authorized to publish the attached notice of adoption once in the **News Review** and to post same on the signboard at Town Hall.

THE VOTE

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Vilella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS WAS NOT _____
THEREUPON DULY DECLARED ADOPTED

Adopted

**TOWN OF RIVERHEAD
NOTICE OF ADOPTION**

PLEASE TAKE NOTICE, that the Town Board of the Town of Riverhead adopted a local law amending Chapter 95 entitled, "Taxation" of the Riverhead Town Code (Partial Property Tax Exemptions for Persons with Disabilities and Limited Incomes) at its regular meeting held on March 1, 1999.

A copy of the entire text of the adopted local law may be reviewed at the Office of the Town Clerk, 200 Howell Avenue, Riverhead, New York, Monday through Friday, between the hours of 8:30 a.m. and 4:30 p.m

Dated: Riverhead, New York
March 1, 1999

BY ORDER OF THE TOWN BOARD
OF THE TOWN OF RIVERHEAD

BARBARA GRATTAN, Town Clerk

TOWN OF RIVERHEAD LOCAL LAW NO. 3 of 1999

A LOCAL LAW PROVIDING FOR PARTIAL
PROPERTY TAX EXEMPTIONS FOR PERSONS
WITH DISABILITIES AND LIMITED INCOMES

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

Section 1: Legislative Declaration

The Town Board finds that it desires to enact the provisions of §459-c New York State Real Property Tax Law partially exempting certain disabled persons from Town property taxes and to set income eligibility levels for such exemptions.

Section 2: The Riverhead Town Code is hereby amended to add Article VI to Chapter 95, "Exemptions for Persons with Disabilities and Limited Incomes."

1. (a) Real property owned by one or more persons with disabilities, or real property owned by a husband, wife, or both, or by siblings, at least one of whom has a disability, and whose income, as hereafter defined, is limited by reason of such disability, shall be exempt from taxation by the Town to the maximum extent of fifty per centum of the assessed valuation thereof in accordance with the sliding scale set forth below:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
\$18,500 or less	50 per centum
More than \$18,500 but less than \$19,500	45 per centum
More than \$19,500 but less than \$20,500	40 per centum
More than \$20,500 but less than \$21,500	35 per centum
More than \$21,500 but less than \$22,400	30 per centum
More than \$22,400 but less than \$23,300	25 per centum
More than \$23,300 but less than \$24,200	20 per centum

More than \$24,200 but less than \$25,100	15 per centum
More than \$25,100 but less than \$26,000	10 per centum
More than \$26,000 but less than \$26,900	5 per centum

2. For purposes of this section: (a) "sibling" shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

(b) a person with a disability is one 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:

(i) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act; or

(ii) is certified to receive Railroad Retirement Disability benefits under the federal railroad Retirement Act; or

(iii) has received a certificate from the New York State Commission for the Blind and Visually Handicapped stating that such person is legally blind.

An award letter from the Social Security Administration or the Railroad Retirement Board or a certificate from the New York State Commission for the Blind and Visually Handicapped shall be submitted as proof of disability.

3. Any exemption provided by this local law shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed: provided, however, that no parcel may receive an exemption for the same municipal tax purpose pursuant to both this Article VI and a senior citizen tax exemption pursuant to Article I of this Chapter 95.

4. 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 of twenty six thousand nine hundred dollars (\$26,900). Income tax year shall mean the twelve month period for which the owner or

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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 where the husband or wife or ex-husband or ex-wife 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 and may not exceed twenty six thousand nine hundred (\$26,900).

(i) 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;

(ii) Such income shall not include a return of capital, gifts, inheritances, or monies earned through employment in the federal foster grandparent program 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 and net income from self-employment no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income;

(b) unless the property is used exclusively for residential purposes, provided, however, that in the event 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 section:

(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 inpatient of a residential health care facility, as defined in section twenty-eight hundred one 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.

5. (a) 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.

(b) That proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such entire parcel and the buildings thereon owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to local law against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

6. Application for such exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed by the State Board of Equalization and Assessment and shall be filed in such Assessor's office on or before March 1; provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this section is first sought or the disability is first determined to be permanent.

7. At least sixty days prior to the appropriate March 1, the assessor shall mail to each person who was granted 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 continue to be granted. Failure to mail such application form 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.

8. Notwithstanding any other provision of law to the contrary, the provisions of this local law shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to subdivision one of this local law, were such person or persons the owner or owners of such real property.

Section 3: Validity

Should any section or provision of this local law be deemed by the courts to be unconstitutional or invalid, such decision shall not affect the validity of this local law as a whole or any part thereof other than the part so decided to be unconstitutional or invalid.

Section 4: Effective Date

This local law shall become effective immediately upon filing in the office of the Secretary of State in accordance with state law.