

Introduce Local Law# Increase Exemption for Cold War Veterans

On a motion by Councilman Tartaro

Seconded by Councilman Tierney

BE IT RESOLVED that an amendment of Section 67-12(B) of the Kent Code entitled "Cold War Veterans Exemption" is hereby introduced as Local Law _ of the year 2010 before the Town Board of the Town of Kent in the County of Putnam and State of New York; and

BE IT FURTHER RESOLVED, that a copy of the aforesaid proposed amendment of Section 67-12 (B), which is attached hereto, be laid upon the desk of each member of the Board; and

BE IT FURTHER RESOLVED, that the Town Board will hold a public hearing on said proposed amendment of Section 67-12(B) of the Kent Code, at the Town Hall in the Town of Kent, New York at 7:00 p.m. on January 25, 2010; and

BE IT FURTHER RESOLVED, that the Clerk publish or cause to be published a public notice in the official newspaper of the Town of Kent of said public hearing at least five (5) days prior thereto.

§ 67-12. Amount of Exemption

B. Cold War Veterans Exemption.

[Added 1-28-2008 by L.L. No. 5-2008; Amended 1-25-2010 by L.L. No. 4-2010]

- (1) In accordance with the provisions of § 458-b of the Real Property Tax Law of the State of New York, residential real property owned by veterans who rendered military service to the United States of America during the Cold War shall be exempt from real property taxation in accordance herewith. The maximum exemption allowable from Town of Kent real property taxation pursuant to § 458-b of the Real Property Tax Law of the State of New York shall be 15% of the assessed value of such property, not to exceed \$12,000 or the product of \$12,000 multiplied by the latest state equalization rate of the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

- (2) In addition to the exemption provided by subsection B(1) of this section, where the Cold War veteran received a compensation rating from the United States Veterans Affairs or from the United States Department of Defense because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by 50% of the Cold War veterans disability rating; provided, however, that such exemption shall not exceed \$54,000, or the product of \$54,000 multiplied by the latest state equalization rate for the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

Upon Roll Call vote:

Supervisor Doherty – aye Councilperson Tierney – aye

Councilwoman Osborn – aye Councilperson Greene- aye

Councilperson Tartaro – aye

Motion carried unanimously

Introduce Local Law # Increase Exemption for Senior Citizens

On a motion by Councilman Tierney

Seconded by Councilwoman Osborn

BE IT RESOLVED that an amendment of Section 67 of the Kent Code Article I, Increasing Income Limitations for Eligibility for Senior Citizens Tax Exemptions is hereby introduced as Local Law _ of the year 2010 before the Town Board of the Town of Kent in the County of Putnam and State of New York; and

BE IT FURTHER RESOLVED, that a copy of the aforesaid proposed amendment of Section 67-2 (A-E), which is attached hereto, be laid upon the desk of each member of the Board; and

BE IT FURTHER RESOLVED, that the Town Board will hold a public hearing on said proposed amendment of Section 67-2(A-E) of the Kent Code, at the Town Hall in the Town of Kent, New York at 7:00 p.m. on January 25, 2010; and

BE IT FURTHER RESOLVED, that the Clerk publish or cause to be published a public notice in the official newspaper of the Town of Kent of said public hearing at least five (5) days prior thereto.

67-2. Application, Income Limits

- A. All of the provisions, conditions and requirements of Section 467 of the Real Property Tax Law and Section 467-b, subdivision 3a, of the Real Property Tax Law and Section 467-c, subdivision 1d, of the Real Property Tax Law and amendments thereto shall apply to the applications for and the granting of such an exemption on the assessment roll of the Town of Kent, except that no exemption shall be granted 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 Thirty-Eight Thousand Four Hundred Dollars(\$38,400).
- B. Real Property owned by persons sixty-five (65) years of age or over shall be exempt from certain town taxes up to a minimum of fifty percent (50%) of the assessed valuation pursuant to the following schedule:

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$30,000.00 or less	50%
\$30,000.01 to \$31,000.00	45%
\$31,000.01 to \$32,000.00	40%
\$32,000.01 to \$33,000.00	35%
\$33,000.01 to \$33,900.00	30%
\$33,900.01 to \$34,800.00	25%
\$34,800.01 to \$35,700.00	20%
\$35,700.01 to \$36,600.00	15%
\$36,600.01 to \$37,500.00	10%
\$37,500.01 to \$38,400.00	5%

- C. 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 from all sources, as set forth in Section 467 and 467-b, subdivision 3a, of the Real Property Tax Law and Section 467-c, subdivision 1d, of the Real Property Tax Law must not exceed Thirty Seven Thousand Four Hundred Dollars (\$37,400). "Income Tax Year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no such return is filed, in the calendar year. When title is vested in either husband or wife, the combined income of both may not exceed the sum.
- D. This article shall apply to the assessment roll as follows: Commencing for the year 2010 and for the taxable year 2010/2011.
- E. This article shall take effect immediately.

Upon Roll Call vote:

Supervisor Doherty – aye Councilperson Tierney – aye

Councilwoman Osborn – aye Councilperson Greene- aye

Councilperson Tartaro – aye

Motion carried unanimously

Introduce Local Law # Increase Exemption for Persons with Disabilities & Limited Incomes

On a motion by Councilman Greene

Seconded by Councilman Tierney

BE IT RESOLVED that an amendment of Section 67, Article V, entitled "Exemptions for Persons with Disabilities and Limited Incomes" is hereby introduced as Local Law _ of the year 2010 before the Town Board of the Town of Kent in the County of Putnam and State of New York; and

BE IT FURTHER RESOLVED, that a copy of the aforesaid proposed amendment of Section 67-13-17 which is attached hereto, be laid upon the desk of each member of the Board; and

BE IT FURTHER RESOLVED, that the Town Board will hold a public hearing on said proposed amendment of Section 67-13-17 of the Kent Code, at the Town Hall in the Town of Kent, New York at 7:00 p.m. on January 25, 2010; and

BE IT FURTHER RESOLVED, that the Clerk publish or cause to be published a public notice in the official newspaper of the Town of Kent of said public hearing at least five (5) days prior thereto.

67-13. Purpose

Pursuant to the provisions of § 459-c of the Real Property Tax Law ("RPTL") of the State of New York, real property owned by one or more persons with disabilities [as defined by RPTL § 459-c(2)(b)], or real property owned by a husband, wife, or both, or by siblings [as defined by RPTL § 459-c(2)(a)], 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 Town real property taxation to the extent of 50% of the assessed valuation thereof as hereinafter provided.

67-14. Amount of Exemption

Pursuant to RPTL, § 459-c, real property owned by persons with disabilities shall be exempt from certain Town real property taxes up to a maximum 50% of the assessed valuation pursuant to the following schedule:

	Annual Income	Percentage of Assessed Value Exempt from Taxation
	\$30,000 or less	50%
	\$30,000.01 to \$31,000	45%
	\$31,000.01 to \$32,000	40%
	\$32,000.01 to \$33,000	35%
	\$33,000.01 to \$33,900	30%
	\$33,900.01 to \$34,800	25%
	\$34,800.01 to \$35,700	20%
	\$35,700 to \$36,600	15%
	\$36,600.01 to \$37,500	10%
	\$37,500.01 to \$38,400	5%

B. Any exemption provided by this section 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 and § 467 of this title.

67-15 Exceptions

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 \$38,400. 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 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 such sum. 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 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, if the governing board of a municipality, after a public hearing, adopts a local law, ordinance or resolution providing therefor. In computing net rental income and net income from self-employment no depreciation deduction shall be allowed for the exhaustion, wear and tear or 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 article;

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 § 2801 of the Public Health Law; provided that any income accruing to that person shall be considered income for purposes of this article 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.

67-16 Procedure.

A. 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, and shall be filed in the assessor's office on or before the appropriate taxable status date; provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this article is first sought or the disability is first determined to be permanent.

B. An applicant for an exemption pursuant to this section must submit proof that he/she 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 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 State Commission for the Blind and Visually Handicapped shall be submitted as such proof of disability.

C. 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 article on the latest completed assessment roll on 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.

67-17 Effective Date

This local law shall take effect immediately and shall first apply to the 2010 assessment roll and to the taxable year to which the taxable status date for such year is applicable (i.e., 2010/2011).

Upon Roll Call vote:

Supervisor Doherty – aye Councilperson Tierney – aye

Councilwoman Osborn – aye Councilperson Greene- aye

Councilperson Tartaro – aye

Motion carried unanimously