

RESOLUTION OF ADOPTION

Councilmember Joseph Rochfort, seconded by Councilmember Michael Murphy, introduced the following proposed local law, to be known as Local Law No. 2 of the Year 2024 of the Town of Washington, New York entitled A LOCAL LAW OF THE TOWN OF WASHINGTON, DUTCHESS COUNTY, NEW YORK, TO AMEND LOCAL LAW NO. 2 OF 2008, AS AMENDED BY LOCAL LAW NO. 1 OF 2019 AND LOCAL LAW NO. 1 OF 2023, TO ADDRESS THE TAX EXEMPTION FOR PERSONS WITH DISABILITIES AND LIMITED INCOMES PURSUANT TO REAL PROPERTY TAX LAW SECTION 459-c AND THE TAX EXEMPTION FOR PERSONS SIXTY-FIVE YEARS OF AGE AND OLDER PURSUANT TO REAL PROPERTY TAX LAW SECTION 467;

WHEREAS, by Local Law No. 2 of 2008, the Town Board of the Town of Washington adopted an exemption for persons with disabilities and limited incomes pursuant to Real Property Tax Law Section 459-c and at that time established a maximum income amount of \$27,000 for purposes of that exemption; and

WHEREAS, by Local Law No. 2 of 2008, the Town Board of the Town of Washington also adopted an exemption for persons sixty-five years of age and older pursuant to Real Property Tax Law Section 467 and also set a maximum income amount of \$27,000 for purposes of that exemption; and

WHEREAS, by Resolution adopted on or about November 9, 2017, the Town Board of the Town of Washington allowed the maximum income of persons with disabilities and limited incomes to be “offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance, as such option is provided pursuant to the provisions of Real Property Tax Law Section 459-c; and

WHEREAS, by Local Law No. 1 of 2019, the Town Board of the Town of Washington amended Local Law No. 2 of 2008 to increase the maximum income amount for purposes of the exemption for persons sixty-five years of age and older pursuant to Real Property Tax Law Section 467(3)(a) to \$29,000 and also to allow the assessor to accept applications for renewal of exemptions pursuant to RPTL Section 467 on or before the date for the hearing on complaints; and

WHEREAS, by Local Law No. 1 of 2023, the Town Board of the Town of Washington attempted to amend Local Law No. 1 of 2019 to increase the maximum income amount for purposes of the exemption for persons with disabilities and limited income pursuant to Real Property Tax Law Section 459-c to \$37,400, but in doing so, referred to the wrong local law and wrong section of Local Law No. 2 of 2008 and the Town Board now intends to correct that error; and

WHEREAS, by Resolution of the Town Board of the Town of Washington dated December 15, 2022, the Town Board of the Town of Washington allowed senior citizens sixty-five years of age to apply for the partial tax exemption for real property of senior citizens as stated in the Real Property Tax Law, Section 50-A, Article 4, Title 2, by the taxable status date of March 1, even if the senior is not sixty-five years of age on or before that date but will be sixty-five years of age on or before December thirty-first of the same year, and in doing so the Town Board incorrectly established this exemption by Resolution and now the Town Board intends to correct that error by codifying it within this proposed local law; and

WHEREAS, the Town Board intends to hereby correct any ambiguity related to the maximum income amount for purposes of the exemption for persons with disabilities and limited income pursuant to Real Property Tax Law Section 459-c and the maximum amount of income

for purposes of the exemption for persons sixty-five years of age and older pursuant to Real Property Tax Law Section 467; and

WHEREAS, the Town Board held a duly noticed Public Hearing on February 8, 2024 at the Town Hall, 10 Reservoir Drive, Millbrook, New York, with all those interested, were granted the opportunity to be heard; and

WHEREAS, this was classified by the Town Board as a Type II action pursuant to 6 NYCRR 617.5 as no environmental review is needed.

NOW, THEREFORE, BE IT ENACTED by the Town Board of the Town of Washington as follows:

Section 1. Section 1(C) of Local Law No. 2 of 2008 is hereby amended so that the reference to the amount of “Maximum income” is changed and increased to “\$37,400” for persons with disabilities and limited incomes as permitted by RPTL §459-c.

Section 2. Section 2(a) of Local Law No. 2 of 2008 is hereby amended so that the reference to the amount of “Maximum income” is changed and increased to “\$37,400” for persons sixty-five years of age and older as permitted by RPTL §467.

Section 3. Local law No. 2 of 2008 is hereby amended to add the following:
For persons with disabilities and limited incomes, the income for an applicable application may be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance.

Section 4. Local law No. 2 of 2008 is hereby amended to add the following:
For persons sixty-five years of age and older, the assessor may accept applications for renewal of exemptions pursuant to RPTL §467 after the taxable status date and on or before the date for the hearing of complaints.

Section 5. Local law No. 2 of 2008 is hereby amended to add the following:

For persons sixty-five years of age on or before December 31 may qualify for the partial tax exemption for real property of senior citizens as stated in the Real Property Tax Law, Section 50-A, Article 4, Title 2.


Section 5. The remainder of Local Law No. 2 of 2008 remains unchanged and Local Law No. 1 of 2019 and Local Law No. 1 of 2023 are hereby superseded and replaced.

Section 6. This Local Law shall take effect immediately upon filing with the New York Secretary of State.

The foregoing Resolution was duly put to a vote which resulted as follows:

Supervisor Ciferri	<u>Aye</u>
Councilmember Audia	<u>Absent</u>
Councilmember Heaney	<u>Absent</u>
Councilmember Murphy	<u>Aye</u>
Councilmember Rochfort	<u>Aye</u>

DATED: Millbrook, New York
February 8, 2024


CHRISTINE BRIGGS,
DEPUTY TOWN CLERK