

**TOWN OF HARRISON
VILLAGE OF HARRISON**

ASSESSOR'S OFFICE

MEMORANDUM

V-E-1

TO: Richard Dionisio, Mayor
Members of the Village Board

FROM: Joseph Calandrella, Assessor

DATE: February 22, 2024

SUBJECT: **Proposed Local Law__ of 2024 Amending Village Code
Chapter 35, Article II, "Senior Citizens Exemption"**

Attached herewith is a Public Notice, proposing amendments to the above-referenced Section of the Village Code.

If acceptable, please schedule this matter for a Public Hearing to transpire at the Village Board Meeting of March 20, 2024.

JC:jg

Attachment

cc: Law Department
Jacqueline Greer, Town Clerk

PUBLIC NOTICE

**Proposed Local Law No. ____ of 2024
Amending Chapter 35 of the Village Code of the Village
of Harrison entitled "Taxation" by Amending Article II,
entitled "Senior Citizens Exemption"**

NOTICE IS HEREBY GIVEN that the Village Board of the Village of Harrison, at its meeting to be held at 7:00 P.M., on **March 20, 2024**, will hold a Public Hearing pursuant to Article 2, Section 10 and Article 3, Section 20 of Municipal Home Rule Law, to amend Chapter 35, entitled "Taxation" by amending Article II, entitled "Senior Citizens Exemption" as follows: **(new material is underlined and deletions are in brackets []).**

Article II. Senior Citizens and Persons with Disabilities Exemption
(Adopted 7-20-1977 by L.L. No. 2-1977; amended in its entirety 2-19-1986 by L.L. No. 2-1986)

§ 35-6 Grant of exemption; conditions.

Real property owned by persons 65 years of age or over and/or by persons with disabilities shall be exempt from taxes, except school district taxes, to the extent set forth in § 35-7, subject to the following conditions:

- A. The owner or all owners of real property located in the Village of Harrison must file an application annually in the Assessor's office of the Village of Harrison on or before [June 1st] May 1st (the taxable status date)^[1] or such other time as may be hereafter fixed by law. [For the year 1977, applications must be filed no later than September 15, 1977.]
1 Editor's Note: See Art. VI, Taxable Status Date.

- B. 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 Sections 467 and 459-c of the Real Property Tax Law, must not exceed [\$13,500 from all sources as set forth in such § 467] \$50,000.00, in order to qualify for the maximum exemption, set forth in § 35-7, [for the 12 consecutive months] "Income tax year" shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return, or, if there is no such return, the calendar year immediately prior to the date that the application is filed.
[Where title is vested in either the husband or the wife, the combined income may not exceed such sum.]

1. Where title is vested in either spouse, their combined income may not exceed such sum.

2. Real property owned by one or more persons with disabilities, as defined by New York State Tax Law Section 459-c, by an individual spouse, or both, or by siblings, at least one of whom has a disability and whose income or combined incomes is limited by reason of such disability, shall be exempt from taxes up to a maximum of 50% of the assessed valuation, to the extent set forth in § 35-7.

C. It is further provided that for the purposes of this chapter, income shall not include medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance, as set forth in Sections 467(3)(a) and 459-c(5)(a) of Real Property Tax Law.

[C.] D. Title to the property must be vested in the owner or, if more than one, in all the owners for at least 24 months prior to the date that the application is filed.

[D.] E. The property must be used exclusively for residential purposes, be occupied in whole or in part by the owners and constitute the legal residence of the owners.

§ 35-7 Exemption schedule.

(Amended 3-11-2004 by L.L. No. 3-2004; 5-10-2007 by L.L. No. 2-2007)

The income of the owner or the combined income of the owners for the calendar year prior to the late that the application is filed shall determine the percentage of assessed valuation which is exempt from taxation, in accordance with the following schedule:

A. For the period expiring June 30, 2007:

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$0 to \$26,000	50%
\$26,000.01 to \$26,999.99	45%
\$27,000 to \$27,999.99	40%
\$28,000 to \$28,999.99	35%
\$29,000 to \$29,899.99	30%
\$29,900 to \$30,799.99	25%
\$30,800 to \$31,699.99	20%
\$31,700 to \$32,599.99	15%
\$32,600 to \$33,499.99	10%
\$33,500 to \$34,399.99	5%

B. For the period commencing July 1, 2007 and expiring June 30, 2008:

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$0 to \$27,000	50%
\$27,000.01 to \$27,999.99	45%
\$28,000 to \$28,999.99	40%
\$29,000 to \$29,999.99	35%
\$30,000 to \$30,899.99	30%
\$30,900 to \$31,799.99	25%
\$31,800 to \$32,699.99	20%
\$32,700 to \$33,599.99	15%
\$33,600 to \$34,499.99	10%
\$34,500 to \$35,399.99	5%

C. For the period commencing July 1, 2008 and expiring June 30, 2009:

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$0 to \$28,000	50%
\$28,000.01 to \$28,999.99	45%
\$29,000 to \$29,999.99	40%
\$30,000 to \$30,999.99	35%
\$31,000 to \$31,899.99	30%
\$31,900 to \$32,799.99	25%
\$32,800 to \$33,699.99	20%
\$33,700 to \$34,599.99	15%
\$34,600 to \$35,499.99	10%
\$35,500 to \$36,399.99	5%

D. For the period commencing July 1, 2009

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$0 to \$29,000	50%
\$29,000.01 to \$29,999.99	45%
\$30,000 to \$30,999.99	40%
\$31,000 to \$31,999.99	35%
\$32,000 to \$32,899.99	30%

Annual Income	Percentage of Assessed Value Exempt from Taxation
\$32,900 to \$33,799.99	25%
\$33,800 to \$34,699.99	20%
\$34,700 to \$35,599.99	15%
\$35,600 to \$36,499.99	10%
\$36,500 to \$37,399.99	5%

E. For the period commencing July 1, 2022

Annual Income	Percentage of Assessed Value Exempt from Taxation
<u>\$0 to \$50,000</u>	<u>50%</u>
<u>\$50,000.01 to \$50,999.99</u>	<u>45%</u>
<u>\$51,000.00 to \$51,999.99</u>	<u>40%</u>
<u>\$52,000.00 to \$52,999.99</u>	<u>35%</u>
<u>\$53,000.00 to \$53,899.99</u>	<u>30%</u>
<u>\$53,900.00 to \$54,799.99</u>	<u>25%</u>
<u>\$54,800.00 to \$55,699.99</u>	<u>20%</u>
<u>\$55,700.00 to \$56,599.99</u>	<u>15%</u>
<u>\$56,600.00 to \$57,499.99</u>	<u>10%</u>
<u>\$57,500.00 to \$58,399.99</u>	<u>5%</u>