

SET PUBLIC HEARING – PROPOSED CHANGE TO LOCAL LAW CHAPTER 188, ARTICLE IV  
DISABLED PERSONS WITH LIMITED INCOME EXEMPTION

WHEREAS, the Town Assessor has informed the Town Board of a series of changes taking place in the New York State Legislature affecting property tax–related bills; and

WHEREAS, the Town Board currently allows for exemptions for disabled persons based on income, medical and prescription drug expenses and provides the highest current exemption rate in Ontario County; and

WHEREAS, the current Local Law, Chapter 188.Taxation, Article IV Disabled Persons with Limited Income Exemption, §188-11 Exemptions Granted, subsection B currently states that the “exemptions for persons with disabilities and low-income ownership status, residency, occupancy and income as set for in §459-c of the New York State Real Property Tax Law, as amended from time to time, ***which shall be construed to provide the maximum tax relief permissible***”; and

WHEREAS, it is the recommendation of our Town Assessor to amend Local Law, Chapter 188.Taxation, Article IV Disabled Persons with Limited Income §188-11 Exemptions Granted to read that the “exemptions for persons with disabilities and low-income ownership status, residency, occupancy and income as set for in §459-c of the New York State Real Property Tax Law, as amended from time to time, ***at the discretion of the Town Board***”; and

WHEREAS, a draft Local Law has been submitted to the Town Board implementing the change to Local Law, Chapter 188.Taxation, Article IV Disabled Persons with Limited Income Exemption, §188-11 Exemptions Granted; said draft Local Law is on file with the Town Clerk where it is available for public review.

NOW, THEREFORE BE IT:

RESOLVED by the Town Board of the Town of Victor, that a Public Hearing shall be held on the 22nd day of August 2022, at 7:00 p.m., at the Victor Town Hall, 85 East Main Street, Victor, NY, for the purpose of considering the adoption of such Local Law to amend Chapter 188.Taxation, §188-11 Exemptions Granted, subsection B; and be it further

RESOLVED that the Town Clerk advertise for said Public Hearing in a manner consistent with law.

## Article IV **Disabled Persons With Limited Income Exemption**

[Adopted 1-25-1999 by L.L. No. 3-1999]

### § 188-11 **Exemption granted.**

### § 188-12 **Filing requirements.**

### § 188-11 **Exemption granted.**

[Amended 12-9-2002 by L.L. No. 12-2002; 1-26-2004 by L.L. No. 1-2004; 9-25-2006 by L.L. No. 7-2006]

**A.** The purpose of this article is to grant a partial exemption from taxation to the maximum extent of 50% of the assessed valuation of real property owned by persons with disabilities and low-income ownership status, residency, occupancy and income.

**B.** To qualify for said exemption, an owner, or owners, must meet the requirements for persons with disabilities and low-income ownership status, residency, occupancy and income as set forth in § 459-c of the New York State Real Property Tax Law, as amended from time to time, ~~which shall be construed to provide the maximum tax relief permissible~~ **at the discretion of the Town Board.**

[Amended 4-23-2007 by L.L. No. 3-2007]

**C.** Qualified applicants may deduct from their incomes all medical and prescription drug expenses that are not reimbursed or paid by insurance.

**D.** No exemption shall be granted if the income of the owner or the combined income of all the owners of property, for the income tax year immediately preceding the date of making application for exemption, exceeds the maximum as allowed by Real Property Tax Law § 459-c, except that, if the aforesaid income is more than allowed, then such real property shall be exempt to the extent provided in New York State Real Property Tax Law § 459-c(1)(b).