

Introduced by Legislator Toback at the
Request of the County Executive

LOCAL LAW NO. 2 - 2007

A LOCAL LAW TO AMEND THE NASSAU COUNTY ADMINISTRATIVE CODE,
IN RELATION TO THE REAL PROPERTY TAX EXEMPTION FOR PERSONS
WITH DISABILITIES HAVING LIMITED INCOMES, AS AUTHORIZED BY
CHAPTER 186 OF THE LAWS OF 2006.

Passed by the Nassau County Legislature on January 22, 2007.

Voting: Ayes: 19 Nays: 0 Abstained: 0

Became a law on January 25, 2007 with the approval of the County Executive.

WHEREAS, Chapter 187 of the 2006 Laws of the State of New York authorizes local governments to raise the maximum income levels that qualify persons with disabilities for partial exemptions from real property taxation; and

WHEREAS, in order to institute such partial tax exemptions to the extent permitted by State law, the governing board of a municipality must adopt a law, ordinance or resolution providing for such partial exemptions;

WHEREAS, the Nassau County Administrative Code currently provides for partial real property tax exemptions based upon income level maximums that are less than those now permitted by State Law; now, therefore

BE IT ENACTED by the Nassau County Legislature as follows:

Section 1. Legislative Intent. It is the intent of the Legislature to raise the maximum income levels that qualify persons with disabilities for partial real property tax exemptions to the extent authorized by State law.

Section 2. Subdivision (a) of section 6-2.4 of the Nassau County Administrative Code, as last amended by local law 17 for the year 2003, is amended to read as follows:

- a) Real property located in Nassau County owned by one or more persons with disabilities, or real property owned by 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 Nassau County to the extent set forth in the following schedule:

SCHEDULE A

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPTION FROM TAXATION
Up to and including \$26,000	50 per centum
More than \$26,000 but less than \$27,000	45 per centum
At least \$27,000 but less than \$28,000	40 per centum
At least \$28,000 but less than \$29,000	35 per centum
At least \$29,000 but less than \$29,900	30 per centum
At least \$29,900 but less than \$30,800	25 per centum
At least \$30,800 but less than \$31,700	20 per centum
At least \$31,700 but less than \$32,600	15 per centum
At least \$32,600 but less than \$33,500	10 per centum
At least \$33,500 but less than \$34,400	5 per centum

Schedule A shall apply to assessment rolls for the 2007-08 real property tax year; and for application to assessment rolls for the 2008-09 real property tax year, each income amount in Schedule A shall increase by \$1,000, and such amounts shall continue to increase yearly by an additional \$1000 for the 2009-10 and 2010-11 real property tax years.

Section 3. Paragraph (2) of subdivision (c) of Section 6-2.4 of the Nassau County Administrative Code, as amended by Local Law No. 28-2002, as amended by Local Law 17-2003, is amended to read as follows:

(2) 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-four thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2005; exceeds the sum of thirty-five thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2006; exceeds the sum of thirty-six thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2007; and exceeds the sum of thirty-seven thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2008. 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. 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.

Section 6. This local law shall take effect immediately.