

Introduced by: Presiding Officer Richard J. Nicoletto, Deputy Presiding Officer Howard J. Kopel, Alternate Deputy Presiding Officer Denise Ford, Minority Leader Kevan Abrahams, and Legislators Siela A. Bynoe, Carrié Solages, Debra Mulé, C. William Gaylor, III, John J. Giuffré, Mazi Melesa Pilip, Delia DeRiggi-Whitton, James Kennedy, Thomas McKeivitt, Laura Schaefer, John R. Ferretti, Jr., Arnold W. Drucker, Rose Marie Walker, Joshua A. Lafazan, and Steven D. Rhoads

LOCAL LAW NO. 8 – 2022

A LOCAL LAW TO AMEND SECTION 6-2.4 OF TITLE A OF CHAPTER VI OF CHAPTER 272 OF THE NASSAU COUNTY ADMINISTRATIVE CODE, IN RELATION TO INCREASING THE MAXIMUM INCOME ELIGIBILITY LEVEL FOR THE REAL PROPERTY TAXATION EXEMPTION FOR PERSONS WITH DISABILITIES AND LIMITED INCOMES, PURSUANT TO SECTION 459-C OF THE REAL PROPERTY TAX LAW

Passed by the Nassau County Legislature on September 7, 2022
Voting: Ayes: 19, Nays:0, Abstained: 0
Became a Law on September 19, 2022 with the approval of the County Executive

APPROVED AS TO FORM

Majority Counsel

WHEREAS, New York State Real Property Tax Law section 459-c was recently amended to allow municipalities to increase income limitations for real property taxation exemptions for persons with disabilities who have limited incomes; and

WHEREAS, it is the intent of this Legislature to increase these limitations pursuant to Real Property Tax Law § 459-c; now therefore

BE IT ENACTED by the County Legislature of the County of Nassau as follows:

Section 1. Sections 6-2.4 of Title A of Chapter VI of Chapter 272 of the Nassau County Administrative Code, is amended as follows:

§ 6-2.4 Partial exemption from taxation for persons with disabilities who have limited incomes.

- (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 \$50,000	50%
More than \$50,000 but less than \$51,000	45%
At least \$51,000 but less than \$52,000	40%
At least \$52,000 but less than \$53,000	35%
At least \$53,000 but less than \$53,900	30%
At least \$53,900 but less than \$54,800	25%
At least \$54,800 but less than \$55,700	20%
At least \$55,700 but less than \$56,600	15%
At least \$56,600 but less than \$57,500	10%
At least \$57,500 but less than \$58,400	5%

Schedule A shall apply to the assessment roll for the 2023-2024 real property tax year.

(b) For the purposes of this section the following definitions apply:

(A) "Sibling" shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

(B) "A person with a disability" is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who (I) 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.

(C) "Proof of Disability" shall be 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.

(c) No exemption shall be granted:

(1) Unless annual application is made therefore in accordance with the provisions of subdivision (e) of this section.

(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; 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; and exceeds the sum of fifty-eight thousand three hundred ninety-nine dollars and ninety-nine cents for the income tax year ending December 31, 2021. 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.

- (3) 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 section.
- (4) 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 section twenty-eight hundred one of the public health law, provided that any income accruing to that person shall be considered income for purposes of this section 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.
- (5) In the case of real property where a child resides if such child attends a public school of elementary or secondary education, no school tax should be exempted.
- (d) This exemption shall apply to real property owned by a cooperative apartment corporation. Title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides, and which is represented by his share or shares of stock in such corporation is determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

That proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such entire parcel and the buildings thereon owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be

subject to exemption from taxation pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property, the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.


- (e) 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 such 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 section is first sought or the disability is first determined to be permanent.
- (f) At least sixty days prior to the appropriate taxable status date, the assessor shall mail to each person who was granted an exemption pursuant to this section on the latest completed assessment roll an application form and notice that an 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.
- (g) Notwithstanding any other provision of law to the contrary, the provisions of this section shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to subdivision one of this section, were such person or persons the owner or owners of such real property.
- (h) 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 section and section four hundred sixty-seven of this title.

§2. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

§3. It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act (SEQRA), 8 N.Y.E.C.L. Section 0101 et seq. and its implementing regulations, Part 617 of Title 6 of 6 N.Y.C.R.R. and Section 1611 of the County Government Law of Nassau County, that the adoption of this local law is a "Type II" Action within the meaning of Section 617.5(c)(26) and (33) of 6 N.Y.C.R.R., and, accordingly, is of a class of actions which do not have a significant effect on the environment; and no further review is required.

§4. This law shall take effect immediately.

APPROVED

County Executive
Date 9/19/2022