

LOCAL LAW "1" OF THE YEAR 1998
TOWN OF HAMPTON, NEW YORK

A LOCAL LAW Providing for the Exemption from Taxation of Real Property Owned by One or More Persons with Disabilities

BE IT ENACTED, by the Town Board of the Town of Hampton as follows:

Section 1. The Purpose of this law is to provide for the exemption from real property taxes of property owned by one or more persons with disabilities as provided for in Section 459-c of the Real Property Tax Law of the State of New York as enacted by Chapter 315 of the Laws of 1997

Section 2. Pursuant to the provisions of Section 459-c of the Real Property Tax Law of the State of New York, real property located in the Town of Hampton owned by one or more person with disabilities, or real property owned by a 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 the Town of Hampton to the extent provided herein:

<u>Annual Income</u>	<u>Percentage Assessment Valuation Exempt from Taxation</u>
up to 14,000	50%
14,001-15,000	45%
15,001-16,000	40%
16,001-17,000	35%
17,001-17,900	30%
17,901-18,800	25%
18,801-19,700	20%

Section 3. For the purposes of this law, "sibling" shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

Section 4. A person with a disability is one who has 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

(a) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under federal Social Security Act, or

(b) is certified to receive Railroad Retirement Disability Benefits under the Federal Railroad Retirement Act, or

(c) has received a certificate from the state commission for the blind and visually handicapped stating that such person is legally blind.

Section 5. An award letter from the Social Security Administration or the Railroad Retirement Board or a certificate from the state commission of the blind and visually handicapped shall be submitted as proof of disability.

Section 6. Any exemption provided by this law 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 law and section 467 of the Real Property Tax Law of the State of New York..

Section 7. No exemption shall be granted

(a) If the income of the owner or the combined income of the owners of the real property for the income tax year immediately preceding the date of making application for exemption exceeds the sums as provided for in this local law. 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 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 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. 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 personal property held for the production of income.

(b) unless the real property is used exclusively for residential purposes, provided, however, that in the event any portion of such property not so used exclusively for residential purposes but used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided for in this law.

(c) 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 2801 of the Public Health Law of the State of New York, provided that any income accruing to that person shall be considered income for purposes of this law 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.

Section 8. 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 as 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.

Section 9. 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 taxation pursuant to this law and any exemption so granted shall be credited by the appropriate taxing authority against the property taxes realized thereby and shall be credited by the cooperative apartment corporation in which such taxation pursuant to this law and any exemption so granted shall be credited by the appropriate taxing authority against the property taxes realized thereby and shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant stockholder.

Section 10. Application for this 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 the appropriate 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 law if first sought or the disability if first determined to be permanent.

Section 11. Notwithstanding any other provision of law to the contrary, the provisions of this law 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 this law, such person and persons the owners of such real property.

Section 12. This law shall take effect upon its filing with the Secretary of State of the State of New York.