

MEETING NOTICE

Village of Scarsdale

A Work Session of the Scarsdale Village Board of Trustees is scheduled for 6:00 PM on Tuesday, November 28, 2023. The meeting will be held in the 3rd Floor Meeting Room in Village Hall. Members of the public wishing to participate in the meeting remotely can do so via online link at <https://zoom.us/j/93183703358>, or call into the meeting using 1-929-436-2866 and entering the Meeting ID 931 8370 3358.*

AGENDA

1. Proposed Local Law – Property Tax Exemption Levels

CS: 11-22-23

E-MAIL: Journal News (Lohud)
Scarsdale 10583
Scarsdale Hamlet Hub
Scarsdale Inquirer
The Daily Scarsdale

cc: Lobby Bulletin Board

**For a brief Zoom tutorial or to troubleshoot a problem, see here: <https://support.zoom.us/hc/en-us/articles/205566129-Raise-Hand-In-Webinar>. For other user questions, please visit the Zoom Help Center: <https://support.zoom.us/hc/en-us>.*

LOCAL LAW NO. ____ OF 2023

**VILLAGE OF SCARSDALE
BOARD OF TRUSTEES**

**LOCAL LAW TO AMEND CHAPTER 269 OF THE CODE OF THE VILLAGE OF
SCARSDALE**

A LOCAL LAW to amend Chapter 269, Article V, Section 20 of the Code of the Village of Scarsdale concerning the senior citizen real property tax exemption and Chapter 269, Article VII, Section 23 concerning the real property tax exemption for persons with disabilities and limited incomes.

BE IT ENACTED by the Board of Trustees of the Village of Scarsdale as follows:

Section 1. Chapter 269, Article V, Section 20 of the Code of the Village of Scarsdale entitled “Exemption granted; schedule of exemptions” is hereby amended as follows:

§ 269-20 **Exemption granted; exemption schedule.**

...

- D. Where title to the property is vested in either the husband or wife, their combined income may not exceed the maximum income sum set forth above. For purposes of determining income eligibility, the calculation of total income shall not include a veteran’s disability compensation.
- E. For purposes of determining eligibility, “income” shall be computed pursuant to Real Property Tax Law §467(3)(iv) and consist of the “adjusted gross income” for federal income tax purposes as reported on the applicant's federal or state income tax return for the income tax year specified in subsection “C” above, subject to any subsequent amendments or revisions, and including tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income, plus any social security

~~benefits not included in such federal adjusted gross income.~~—In accordance with Real Property Tax Law §467(3)(iv)(1), social security benefits shall not be considered for the purpose of determining exemption eligibility. In accordance with Real Property Tax Law §467(3)(iv)(2), “income” shall include distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income. Losses applied to reduce an applicant’s federal adjusted gross income shall be subject to the limitations specified in Real Property Tax Law §467(3)(iv)(5).

- F. Except as otherwise provided for in New York State Real Property Tax Law § 467, to be eligible for exemption pursuant to this article, the property must be the legal residence and be occupied in whole or in part by the owners.
- G. Any exemption provided by this article shall be computed after all other partial exemptions allowed by law have been subtracted by the total amount assessed; provided, however, that no parcel may receive both an exemption pursuant to this article and a disabled person’s tax exemption pursuant to §269-23 of this chapter.

Section 2. Chapter 269, Article VII, Section 23 of the Code of the Village of Scarsdale entitled “Exemption granted; amount” is hereby amended as follows:

§ 269-23 Exemption granted; exemption schedule.

...

- E. Where title to the property is vested in either the husband or wife, their combined income may not exceed the maximum income sum set forth above.
- F. For purposes of determining eligibility, “income” shall be computed pursuant to Real Property Tax Law §459-c(5)(iv) and consist of the “adjusted gross income” for federal income tax purposes as reported on the applicant's federal or state income tax return for the income tax year specified in subsection “B” above, subject to any subsequent amendments or revisions, and including tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income, plus any social security benefits not included in such federal adjusted gross income.—~~In accordance with Real Property Tax Law §459-c(5)(iv)(1), social security benefits shall not be considered for the purpose of determining exemption eligibility.~~ In accordance with Real Property Tax Law §459-c(5)(iv)(2), “income” shall include distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income. Losses applied to reduce an applicant’s federal adjusted gross income shall be subject to the limitations specified in Real Property Tax Law §459-c(5)(iv)(5).

- G. Any exemption provided by this article shall be computed after all other partial exemptions allowed by law have been subtracted by the total amount assessed; provided, however, that no parcel may receive both an exemption pursuant to this article and a senior citizens tax exemption pursuant to §269-20 of this chapter.
- H. Notwithstanding any other provisions of this article to the contrary, the provisions of this article 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 article, where such person or persons are the owner or owners of such real property.

Section 3. Ratification, Re-adoption and Confirmation.

Except as specifically modified by the amendments contained herein, Chapter 269, Article V, Section 20 and Chapter 269, Article VII, Section 23 of the Code of the Village of Scarsdale are otherwise to remain in full force and effect and are otherwise ratified, readopted and confirmed.

Section 4. Numbering for Codification.

It is the intention of the Village of Scarsdale and it is hereby enacted that the provisions of this Local Law shall be included in the Code of the Village of Scarsdale; that the sections and subsections of this Local Law may be re-numbered or re-lettered by the Codifier to accomplish such intention; that the Codifier shall make no substantive changes to this Local Law; that the word “ Local Law” shall be changed to “Chapter,” “ Section” or other appropriate word as required for codification; and that any such rearranging of the numbering and editing shall not affect the validity of this Local Law or the provisions of the Code affected thereby.

Section 5. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this chapter 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 chapter, 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.

Section 6. Effective date.

This chapter shall take effect immediately upon filing with the Office of the Secretary of State of the State of New York.