

## PUBLIC HEARING

February 8, 2023

At 8:38 p.m. Supervisor Schiliro stated that a Public Hearing, would be opened in accordance with the Public Notice that follows:

NOTICE IS HEREBY GIVEN THAT the North Castle Town Board will hold a Public Hearing on February 8, 2023, at 7:30 PM, or as soon thereafter as practical, at Town Hall, 15 Bedford Road, Armonk, NY 10504, to consider a Local Law to amend Chapter 288 of the Code of the Town of North Castle entitled Taxation, Article II entitled Senior Citizens Tax Exemption and Article III entitled Exemptions for Persons with Disabilities.

The proposed local law is available in the Town Clerk's office during regular business hours and on the Town website. ALL PERSONS HAVING AN INTEREST IN THE MATTER ARE INVITED TO ATTEND AND BE HEARD.

By Order of the Town Board  
Alison Simon, Town Clerk

Dated: January 25, 2023  
Armonk, NY

The Public Notice was marked Exhibit "A" for the record.

The Affidavit of Posting calling the Public Hearing was marked Exhibit "B" for the record.

The Affidavit of Publication from The Journal News calling the Public Hearing was marked Exhibit "C" for the record.

Memo from Assessor Georgann Richardson, dated December 13, 2022, regarding Senior Citizens Tax Exemptions and Exemptions for Persons with Disabilities was marked Exhibit "D" for the record.

The Town Clerk noted there was a proposed Local Law for consideration.

Town Attorney Roland Baroni indicated that the proposed Local Law conforms to the version adopted by the County and it is expected that the school districts will adopt the same exemptions through resolutions. He suggested that the income levels will likely increase again in the next few years.

In response to a question from Councilman DiGiacinto, Mr. Baroni confirmed that this is the first increase to exemption income levels in 10 years and that the levels are determined by the State. He also indicated that the State adopted the law and it is optional for local municipalities and school districts to adopt it as well.

Mr. Baroni stated that, in accordance with the Assessor's Association, this Local Law differs from the State Law in that it eliminates unreimbursed medical expenses from the income calculation. He added that the County adopted a law that does include these expenses, therefore the Assessor will have to do two separate calculations: one for the County tax and another for the Town and School tax.

Supervisor Schiliro and Councilman Berra commented on income level calculations.

Councilmen Berra and Hussain recommended a future review to determine who the exemption is benefiting and the impacts of the adoption of this exemption on the Town. Mr. Schiliro suggested an annual review by the Assessor.

After all persons were heard who desired to be heard, Councilman DiGiacinto moved, seconded by Councilman Hussain, that the Public Hearing be closed at 8:47 p.m.

Town Board Minutes  
February 8, 2023

The roll call vote was as follows:

Ayes: Councilmen DiGiacinto, Berra, Hussain, Milim, Supervisor Schiliro

Noes: None

Councilman Berra moved, seconded by Councilman Hussain, the adoption of Local Law 2 of 2023, to amend Chapter 288 of the Code of the Town of North Castle entitled Taxation, Article II entitled Senior Citizens Tax Exemption and Article III entitled Exemptions for Persons with Disabilities. The Local Law follows at the end of these minutes.

The roll call vote was as follows:

Ayes: Councilmen DiGiacinto, Berra, Hussain, Milim, Supervisor Schiliro

Noes: None

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Alison Simon, Town Clerk

Dated: February 13, 2023

**TOWN OF NORTH CASTLE**

**Local Law No. 2 For the Year 2023  
Adopted February 8, 2023**

**TOWN OF NORTH  
CASTLE**

A LOCAL LAW to amend the Code of the Town of North Castle by amending Chapter 288 entitled Taxation;

BE IT ENACTED by the Town Board of the Town of North Castle as follows:

1. Article II of Chapter 288 entitled Senior Citizens Tax Exemption and Article III entitled Exemptions for Persons with Disabilities are hereby amended and merged in their entirety to read as follows:

2. Title Article II is hereby re-titled Senior Citizens and Disabled Citizens Tax exemption. 3. § 288-3. Purpose.

Pursuant to the provisions of Sections 459-c, 467 and 467-d of the Real Property Tax Law, the purpose of this article is to grant senior citizens (those who are 65 years of age or over) and disabled citizens a partial exemption from taxation up to 50% of the assessed valuation of real property subject to the limiting income standards set forth in said law in order to qualify for the tax exemptions specified herein.

4. § 288-4 Exemption Granted.

Real property owned by persons 65 years of age or over and disabled persons shall be exempt from certain Town taxes up to a maximum of 50% of the assessed valuation, pursuant to the provisions of Real Property Tax Law § 459-c and 467, Subdivision 1(b), as amended, in accordance with Schedule A attached hereto.

5. § 288-5. Maximum income limit.

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 from all sources, as set forth in §§ 459-c, 467 and 467-d of the Real Property Tax Law, must not exceed the maximum income exemption eligibility level for the granting of partial exemption from real property taxation as provided herein. Provided that for the purposes of this Chapter income shall not include veterans disability compensation as defined in Title 38 of the United States Code. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no such return is filed, the calendar year. When title is vested in either the husband or wife, the combined income of both may not exceed such sum.

6. § 288-6. Extensions to file.

The provisions of New York State Real Property Tax Law (RPTL) §§ 459-c, 467-5A, 467- 8 and 467-8-a, each providing for the extension of filing dates under certain conditions, are hereby adopted.

7. § 288-7. When effective.

This article shall become effective immediately upon filing of the same with the Secretary of State of New York.

Schedule A

For the period commencing July 1, 2022:

<u>Annual Income</u>	<u>Percentage of Assessed Value Exempt from Taxation</u>
\$0 to \$50,000.00	50%
\$50,000.01 to \$50,999.99	45%
\$51,000.00 to \$51,999.99	40%
\$52,000.00 to \$52,999.99	35%
\$53,000.00 to \$53,899.99	30%
\$53,900.00 to \$54,799.99	25%
\$54,800.00 to \$55,699.99	20%
\$55,700.00 to \$56,599.99	15%
\$56,600.00 to \$57,499.99	10%
\$57,500.00 to \$58,399.99	5%

Dated: February 8, 2023