

Intro. Res. No. 1175-2010

Laid on Table 2/2/2010

Introduced by Presiding Officer, on request of the County Executive, and Legislators Romaine, Browning, Stern, Muratore, Eddington, Losquadro, Gregory

RESOLUTION NO. 276 -2010, ADOPTING LOCAL LAW NO. 16 -2010, A LOCAL LAW EXPANDING ELIGIBILITY FOR COUNTY REAL PROPERTY TAX EXEMPTION TO INCLUDE DISABLED VETERANS

WHEREAS, there was duly presented and introduced to this County Legislature at a regular meeting held on February 2, 2010, a proposed local law entitled, "**A LOCAL LAW EXPANDING ELIGIBILITY FOR COUNTY REAL PROPERTY TAX EXEMPTION TO INCLUDE DISABLED VETERANS**"; and said local law in final form is the same as when presented and introduced; and now, therefore, be it

RESOLVED, that said local law be enacted in final form as follows:

LOCAL LAW NO. 16 -2010, SUFFOLK COUNTY, NEW YORK

A LOCAL LAW EXPANDING ELIGIBILITY FOR COUNTY REAL PROPERTY TAX EXEMPTION TO INCLUDE DISABLED VETERANS

BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF SUFFOLK, as follows:

Section 1. Legislative Intent.

This Legislature hereby finds and determines that it is the policy of the County of Suffolk to offer the broadest property tax exemption permitted by state law to its disabled citizens.

This Legislature hereby finds and determines that the New York State Legislature has amended Real Property Tax Law § 459-c from time to time expanding the classification for real property tax exemption.

Therefore, the purpose of this law is to reflect changes in state law regarding the change in eligibility for real property tax exemption to include disabled veterans.

Section 2. Amendment.

Section 458-25 of Article X of Chapter 458 of the Regulatory Local Laws of the Laws of Suffolk County is hereby amended as follows:

**CHAPTER 458
TAXATION**

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**ARTICLE X
Exemption For Disabled Persons With Limited Incomes**

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§ 458-25. Eligibility criteria.

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B.) Definitions. For the purposes of this article, the following terms shall have the meanings indicated:

PERSON WITH A DISABILITY -- An individual 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:

- 1.) Is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act; or
- 2.) Is certified to receive railroad retirement disability benefits under the federal Railroad Retirement Act; or
- 3.) Has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind[.]; or
- 4.) Has received a certificate from the United States Department of Veterans Affairs to receive a disability pension pursuant to 38 U.S.C. §1521.

* * * *

C.) 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, or an award letter from the United States Department of Veterans Affairs shall be submitted as proof of disability.

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Section 3. Applicability.

This law shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2010.

Section 4. Filing.

The Clerk of the Suffolk County Legislature is hereby directed to file a copy of this law with the State Board of Real Property Services and the ten (10) town assessors who prepare the assessment roll on which the taxes of this County are levied.

Section 5. 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 effect, 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.

Section 6. SEQRA Determination.

This Legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this law constitutes a Type II action pursuant to Section 617.5 (c)(20)(27) of the NEW YORK CODE OF RULES AND REGULATIONS (NYCRR) and within the meaning of Section 8-0109(2) of the NEW YORK ENVIRONMENTAL CONSERVATION LAW as promulgation of regulations, rules, policies, procedures, and legislative decisions in connection with continuing agency administration, management and information collection. The Suffolk County Council on Environmental Quality (CEQ) is hereby direct to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this law.

Section 7. Effective Date.

This law shall take effect immediately upon filing in the office of the Secretary of State.

[] Brackets denote deletion of existing language.
___ Underlining denotes addition of new language.

DATED: March 23, 2010

APPROVED BY:

/s/ Steve Levy
County Executive of Suffolk County

Date: April 13, 2010

After a public hearing duly held on April 6, 2010
Filed with the Secretary of State on April 28, 2010