

RESOLUTION NO. 1155 -2010, ADOPTING LOCAL LAW NO. 6 -2011, A LOCAL LAW TO BROADEN ELIGIBILITY FOR SENIOR CITIZEN TAX EXEMPTION

WHEREAS, there was duly presented and introduced to this County Legislature at a meeting held on October 12, 2010, a proposed local law entitled, "**A LOCAL LAW TO BROADEN ELIGIBILITY FOR SENIOR CITIZEN TAX EXEMPTION**" now, therefore be it

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

LOCAL LAW NO. 6 -2011, SUFFOLK COUNTY, NEW YORK

A LOCAL LAW TO BROADEN ELIGIBILITY FOR SENIOR CITIZEN TAX EXEMPTION

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 longstanding policy of the County of Suffolk to offer its senior citizens the broadest property tax exemption permissible under state law.

This Legislature also further finds that the New York State Legislature enacted legislation in 2009 which authorized municipalities to exclude the proceeds of a reverse mortgage when calculating a senior citizen's income for the purpose of determining eligibility for a property tax exemption.

This Legislature determines that a senior citizen of moderate means should not lose their property tax exemption because they execute a reverse mortgage on their home.

Therefore, the purpose of this local law is to amend Chapter 458 of the SUFFOLK COUNTY CODE to reflect recent changes in state law and allow more seniors to obtain a property tax exemption.

Section 2. Amendments.

Section 458-7 of the SUFFOLK COUNTY CODE is hereby amended as follows:

Chapter 458, TAXATION

* * * *

Partial Real Property Tax Exemption For Persons Over 65

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§ 458-7. Eligibility criteria.

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- C. No exemption shall be granted 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 \$3,000, or such other sum not less than \$3,000 nor more than \$26,000 beginning July 1, 2006, \$27,000 beginning July 1, 2007, \$28,000 beginning July 1, 2008, and \$29,000 beginning July 1, 2009. "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 that where the husband or wife, or ex-husband or ex-wife, is absent from the property as provided in Subparagraph (ii) of Paragraph 3(d) of § 467 of the RPTL, 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 payments made to individuals because of their status as victims of Nazi persecution, as defined in P.L. 103-286,EN 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. Furthermore, such income shall not include the proceeds of a reverse mortgage, as authorized by Banking Law § 6-h and Real Property Law §§ 280 and 280-a; provided, however, that monies used to repay a reverse mortgage may not be deducted from income, and provided additionally that any interest or dividends realized from the investment of reverse mortgage proceeds shall be considered income. The provisions of this subsection notwithstanding, such income shall not include veterans disability compensation, as defined in Title 38 of the United States Code. In computing net rental income and net income from self-employment no depreciation deduction shall be allowed for the exhaustion or wear and tear of real or personal property held for the production of income.

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Section 3. Applicability.

This law shall apply to applications for property tax exemptions submitted to town tax assessors on or after the effective date of this law.

Section 4. 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.

Section 5. 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), (21), and/or (27) of Title 6 of the NEW YORK CODE OF RULES AND REGULATIONS (6 NYCRR) and within the meaning of Section 8-0109(2) of the NEW YORK ENVIRONMENTAL CONSERVATION LAW as a 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 directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this law.

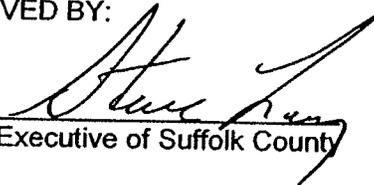
Section 6. Effective Date.

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

__ Underlining denotes addition of new language

DATED: December 7, 2010

APPROVED BY:



County Executive of Suffolk County

Date: JAN 07 2011

After a public hearing duly held on December 20, 2010
Filed with the Secretary of State on January 20, 2011

SUFFOLK COUNTY
County Legislature
RIVERHEAD, NY



This is to Certify That I, TIM LAUBE, Clerk of the County Legislature of the County of Suffolk, have compared the foregoing copy of resolution with the original resolution now on file in this office, and which was duly adopted by the County Legislature of said County on December 7, 2010 and that the same is a true and correct transcript of said resolution and of the whole thereof.

In Witness Whereof, I have hereunto set my hand and the official seal of the County Legislature of the County of Suffolk.

Tim Laube

Clerk of the Legislature

Intro. Res. 1976

Res. No. 1155

December 7, 2010

Motion:
 Romaine, Schneiderman, Browning, Muratore, Losquadro
 Eddington, Montano, Cilmi, Lindsay, Vitoria-Fisher, Barraga,
 Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

Co-Sponsors:
 Romaine, Schneiderman, Browning, Muratore, Losquadro
 Eddington, Montano, Cilmi, Lindsay, Vitoria-Fisher, Barraga,
 Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

Second:
 Romaine, Schneiderman, Browning, Muratore, Losquadro
 Eddington, Montano, Cilmi, Lindsay, Vitoria-Fisher, Barraga,
 Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

LD	Legislator	Yes	No	Abs	NP	R
1	Edward P. ROMAINE					
2	Jay H. SCHNEIDERMAN					
3	Kate M. BROWNING					
4	Thomas MURATORE					
6	Daniel P. LOSQUADRO					
7	Jack EDDINGTON					
9	Ricardo MONTANO					
10	Thomas CILMI					
11	Thomas F. BARRAGA					
12	John M. KENNEDY, JR.					
13	Lynne C. NOWICK					
14	Wayne R. HORSLEY					
15	DuWayne GREGORY					
16	Steven H. STERN					
17	Lou D'AMARO					
18	Jon COOPER					
5	Vivian VILORIA-FISHER, D.P.O.					
8	William J. LINDSAY, P.O.					
	Totals	18				

MOTION

Approve

Table: _____

Send To Committee

Table Subject To Call

Lay On The Table

Discharge

Take Out of Order

Reconsider

Waive Rule _____

Override Veto

Close

Recess

APPROVED FAILED _____

No Motion _____ No Second _____

RESOLUTION DECLARED

ADOPTED

NOT ADOPTED

Tim Laube

Tim Laube, Clerk of the Legislature

Roll Call _____ Voice Vote