



TOWN CLERK

PUBLIC HEARING
655 Main Street
Islip, NY 11751

January 23, 2023
2:00 p.m.

-
1. To consider a one (1) year contract with Exchange Ambulance Corporation of the Islips to provide emergency ambulance services within the district.
 2. To consider a one (1) year contract with Central Islip- Hauppauge Volunteer Ambulance, Inc. for providing emergency ambulance services in the district.
 3. To consider a one (1) year contract with Bay Shore- Brightwaters Rescue Ambulance, Inc. to provide emergency ambulance services in the district.
 4. To consider a one (1) year contract with Brentwood Legion Ambulance Services, Inc. for providing emergency ambulance services for the residents in the Brentwood district.
 5. To consider a one (1) year contract with Community Ambulance, Inc. for providing emergency ambulance services in the Sayville district.
 6. To consider the contracting of the Fire Commissioners of the Bay Shore Fire District for fire protection for the year 2024.
 7. To consider enacting a Local Law No. 1 of 2024 amending Local Law 10-25-1966, Chapter 48 of the Islip Town Code entitled "Taxation: Partial Exemption for Senior Citizens."

8. To consider enacting a Local Law No. 2 of 2024 amending Local Law 3-1988, Chapter 48G of the Islip Town Code entitled "Taxation: Exemption for Persons with Disabilities."

GIVEN that any person who needs a sign language interpreter or has concerns regarding accessibility to the Town Board Meeting, please call Constituent Services at 631-224-5380.

Dated at Islip, NY

TOWN OF ISLIP

Published

LDV/tb

TOWN BOARD,

**By: LINDA D. VAVRICKA
TOWN CLERK**

January 23, 2024

Pub. Hear #:

WHEREAS, the Exchange Ambulance Corporation of the Islips has been providing emergency ambulance services to the residents and persons in the Exchange Ambulance of the Islips Ambulance District pursuant to a contract which expired on December 31, 2023;

WHEREAS, the Town Board of the Town of Islip, on behalf of the Exchange Ambulance of the Islips Ambulance District, is desirous of obtaining similar services for the year 2024; and

WHEREAS, the Town Board of the Town of Islip held a public hearing on Tuesday, January 23, 2024 to consider a similar contract for the year 2024 for an annual payment of \$3,271,000.00 ("Contract Price") of which \$1,171,000.00 shall be raised from taxes and \$2,100,000.00 will be paid from billing revenue only; and

WHEREAS, it has been determined to be in the public interest to enter into such one-year Contract;

NOW THEREFORE, on motion made by Councilperson _____, seconded by Councilperson _____,

BE IT RESOLVED, that the Supervisor is authorized to enter into a contract on behalf of the Exchange Ambulance of the Islips Ambulance District for the year 2024 wherein the Exchange Ambulance Corporation of the Islips shall provide emergency ambulance services for the residents and persons within the Exchange Ambulance of the Islips Ambulance District for the year 2024 for an annual payment of \$3,271,000.00 ("Contract Price") of which \$1,171,000.00 shall be raised from taxes and \$2,100,000.00 will be paid from billing revenue only.

Upon a vote being taken the result was:

January 23, 2024

Pub. Hear #:

WHEREAS, the Central Islip-Hauppauge Volunteer Ambulance, Inc. has been providing emergency ambulance services to the residents and persons in the Central Islip-Hauppauge Volunteer Ambulance District pursuant to a contract which expired on December 31, 2023;

WHEREAS, the Town Board of the Town of Islip, on behalf of the Central Islip-Hauppauge Volunteer Ambulance District, is desirous of obtaining similar services for the year 2024; and

WHEREAS, the Town Board of the Town of Islip held a public hearing on Tuesday, January 23, 2024 to consider a similar contract for the year 2024 for an annual payment of \$4,560,000.00 ("Contract Price") of which \$1,300,000.00 shall be raised from taxes and \$3,260,000.00 will be paid from billing revenue only; and

WHEREAS, it has been determined to be in the public interest to enter into such one-year Contract;

NOW THEREFORE, on motion made by Councilperson _____, seconded by Councilperson _____,

BE IT RESOLVED, that the Supervisor is authorized to enter into a contract on behalf of the Central Islip-Hauppauge Volunteer Ambulance District for the year 2024 wherein the Central Islip-Hauppauge Volunteer Ambulance, Inc. shall provide emergency ambulance services for the residents and persons within the Central Islip-Hauppauge Volunteer Ambulance District for the year 2024 for an annual payment of \$4,560,000.00 ("Contract Price") of which \$1,300,000.00 shall be raised from taxes and \$3,260,000.00 will be paid from billing revenue only.

Upon a vote being taken the result was:

January 23, 2024

Pub. Hear #:

WHEREAS, the Bayshore-Brightwaters Rescue Ambulance Inc. has been providing emergency ambulance services to the residents and persons in the Bayshore/Brightwaters Ambulance District pursuant to a contract which expired on December 31, 2023;

WHEREAS, the Town Board of the Town of Islip, on behalf of the Bayshore/Brightwaters Ambulance District, is desirous of obtaining similar services for the year 2024; and

WHEREAS, the Town Board of the Town of Islip held a public hearing on Tuesday, January 23, 2024 to consider a similar contract for the year 2024 for an annual payment of \$4,627,000.00 ("Contract Price") of which \$1,827,000.00 shall be raised from taxes and \$2,800,000.00 will be paid from billing revenue only; and

WHEREAS, it has been determined to be in the public interest to enter into such one-year Contract;

NOW THEREFORE, on motion made by Councilperson _____, seconded by Councilperson _____;

BE IT RESOLVED, that the Supervisor is authorized to enter into a contract on behalf of the Bayshore/Brightwaters Ambulance District for the year 2024 wherein the Bayshore-Brightwaters Rescue Ambulance Inc. shall provide emergency ambulance services for the residents and persons within the Bayshore/Brightwaters Ambulance District for the year 2024 for an annual payment of \$4,627,000.00 ("Contract Price") of which \$1,827,000.00 shall be raised from taxes and \$2,800,000.00 will be paid from billing revenue only.

Upon a vote being taken the result was:

January 23, 2024

Pub. Hear #:

WHEREAS, the Brentwood Legion Ambulance Service, Inc. has been providing emergency ambulance services to the residents and persons in the Brentwood Volunteer Ambulance District pursuant to a contract which expired on December 31, 2023;

WHEREAS, the Town Board of the Town of Islip, on behalf of the Brentwood Volunteer Ambulance District, is desirous of obtaining similar services for the year 2024; and

WHEREAS, the Town Board of the Town of Islip held a public hearing on Tuesday, January 23, 2024 to consider a similar contract for the year 2024 for an annual payment of \$8,059,000.00 ("Contract Price") of which \$3,059,000.00 shall be raised from taxes and \$5,000,000.00 will be paid from billing revenue only; and

WHEREAS, it has been determined to be in the public interest to enter into such one-year Contract;

NOW THEREFORE, on motion made by Councilperson _____, seconded by Councilperson _____,

BE IT RESOLVED, that the Supervisor is authorized to enter into a contract on behalf of the Brentwood Volunteer Ambulance District for the year 2024 wherein the Brentwood Legion Ambulance Service, Inc. shall provide emergency ambulance services for the residents and persons within the Brentwood Volunteer Ambulance District for the year 2024 for an annual payment of \$8,059,000.00 ("Contract Price") of which \$3,059,000.00 shall be raised from taxes and \$5,000,000.00 will be paid from billing revenue only.

Upon a vote being taken the result was:

January 23, 2024

Pub. Hear #:

WHEREAS, the Community Ambulance, Inc. has been providing emergency ambulance services to the residents and persons in the Sayville Ambulance District pursuant to a contract which expired on December 31, 2023;

WHEREAS, the Town Board of the Town of Islip, on behalf of the Sayville Ambulance District, is desirous of obtaining similar services for the year 2024; and

WHEREAS, the Town Board of the Town of Islip held a public hearing on Tuesday, January 23, 2024 to consider a similar contract for the year 2024 for an annual payment of \$4,575,000.00 ("Contract Price") of which \$2,075,000.00 shall be raised from taxes and \$2,500,000.00 will be paid from billing revenue only; and

WHEREAS, it has been determined to be in the public interest to enter into such one-year Contract;

NOW THEREFORE, on motion made by Councilperson _____, seconded by Councilperson _____,

BE IT RESOLVED, that the Supervisor is authorized to enter into a contract on behalf of the Sayville Ambulance District for the year 2024 wherein the Community Ambulance, Inc. shall provide emergency ambulance services for the residents and persons within the Sayville Ambulance District for the year 2024 for an annual payment of \$4,575,000.00 ("Contract Price") of which \$2,075,000.00 shall be raised from taxes and \$2,500,000.00 will be paid from billing revenue only.

Upon a vote being taken the result was:

Local Law 1-2024- Resolution ADOPT LOCAL LAW

January 23, 2024

WHEREAS, the New York State Laws of 2022 allowed the Town to adopt a local law to increase the maximum income eligibility levels for Senior Citizens with Limited Income permitted by § 467 of the New York State Real Property Tax Law; and

WHEREAS, the Town Board adopted Local Law No. 5 of 2022 on October 18, 2022 to increase the maximum income eligibility levels for the Town of Islip qualified Senior Citizens with Limited Income from \$29,000 to the full \$50,000; and

WHEREAS, such local option expanded real property assessment relief under Town of Islip Code Chapter 48, commencing with the 2023/24 tax year, to encourage the Town of Islip's most vulnerable Senior Citizens with Limited Income to remain in their owner-occupied primary residences; and

WHEREAS, the New York State Laws of 2023 redefined "income" for Senior Citizens with Limited Income permitted by §467 of the New York State Real Property Tax Law, and requires all federally taxable pension payments to be included in "income", and provides a local option to also allow the inclusion in "income" of all federally taxable IRA distributions and all federally taxable annuity payments;

WHEREAS, the Town Board by resolution adopted on December 12, 2023 authorized the Town Clerk to advertise for a public hearing to consider enacting a local law to amend Local Law No. 10-25-1966, Chapter 48 of the Town of Islip Code entitled "TAXATION: PARTIAL EXEMPTION FOR SENIOR CITIZENS" in accordance with §467 of the Real Property Tax Law.

Whereas, there is an existence Contract dated 30th day of December 2022 between Gregory T. Nardone, et al, as FIRE COMMISSIONERS OF THE BAY SHORE FIRE DISTRICT and the TOWN OF ISLIP providing fire protection for the Bay Shore Fire Protection District, and

Whereas, said Contract by its terms terminates on the 31st day of December 2023, and

Whereas, prior to the execution of a new Contract a Public Hearing is necessary,

Now, therefore, on a motion made by Councilperson

Seconded by Councilperson

Be it Resolved, that a Public Hearing was held by the Town Board of the Town of Islip, Suffolk County, New York, at the Town Hall in said Town on the date of January 23, 2024, at 2:00pm, in the afternoon for the purpose of considering with the Fire Commissioners of the Bay Shore Fire District for fire protection to be furnished by said Fire Commissioners to the Bay Shore Fire Protection district upon the following general terms, to wit:

1. The Fire Commissioners of the Bay Shore Fire District shall arrange to answer and attend upon all calls in said Bay Shore Fire District,
2. The term of said contract shall be less than five years, to wit: to commence on the 1st day of January, 2024, and to continue to and include the 31st day of December 2024;
3. For such services the Bay Shore Fire Commissioners shall receive the sum of \$1,001,865.00 for a first semi-annual payment, and \$1,001,865.00 for a total of \$2,003,730.00 for the year, plus reimbursement for the costs of insurance required under the Volunteer Fireman's Benefit Law, allocable to the Bay Shore Fire District population, estimates at \$105,911.00
4. The terms of the contract shall be substantially similar to those of the above-referred existing contract.

BE IT FURTHER RESOLVED, that due and proper notice of said Public Hearing was given by publishing written notice thereof in accordance with the law.

Upon a vote being taken the result was

WHEREAS, the Town Board wishes to amend Local Law No. 10-25-1966, Chapter 48 of the Town of Islip Code entitled "TAXATION: PARTIAL EXEMPTION FOR SENIOR CITIZENS" to update the "income" provisions in accordance with §467 of the New York State Real Property Tax Law, and to adopt the option to allow the inclusion in "income" of all federally taxable IRA distributions and all federally taxable annuity payments, which will provide parity with the inclusion in "income" of all federally taxable pension payments;

WHEREAS, a public hearing was held therefore on January 23, 2024 to consider enacting a local law amending the Islip Town Code, Chapter 48, in order to further these goals.

NOW, THEREFORE, on a motion of _____,
Seconded by _____, be it

RESOLVED, that the Town Board of the Town of Islip hereby enacts Local Law No. 1 of 2024 amending the Islip Town Code, Chapter 48, as follows:

SEE ATTACHED

Additions are indicated by UNDERLINING

Deletions are indicated by STRIKEOUTS (substitute red font with strikeouts)

Upon a vote being taken, the result was:

Town of Islip, NY / The Code

Chapter 48 Taxation: Partial Exemption for Senior Citizens

[HISTORY: Adopted by the Town Board of the Town of Islip 10-25-1966.
Amendments noted where applicable.]

§ 48-1 **Title.**

§ 48-2 **Scope.**

§ 48-3 **Application for exemption; conditions.**

§ 48-4 **Property owned by cooperative apartment corporations.**

§ 48-5 **When effective.**

§ 48-1 **Title.**

This ordinance shall be entitled and shall be cited as "An Ordinance to Grant a Partial Tax Exemption of Real Property to Qualified Senior Citizens."

§ 48-2 **Scope.**

[Amended 9-20-1983; 2-27-1990]

Real property owned by persons 65 years of age or over shall be exempt from Town, highway, special and improvement district taxes within the Town of Islip to the extent of the percentage of the assessed valuation set forth in § **48-3B** herein, subject to the conditions and provisions of § 467 of the Real Property Tax Law. Any person qualifying under this section shall not be denied the exemption under this section if he or she becomes 65 years of age after the taxable status date and before December 31 of the same year.

§ 48-3 **Application for exemption; conditions.**

A.

The owner or all the owners must file an application annually in the Assessor's office on or before the appropriate taxable status date.

[Amended 2-27-1990]

(1)

The Assessor is authorized to accept an application for such exemption after the appropriate taxable status date but not later than the last date on which a petition with respect to complaints of assessment may be filed, where failure to file a timely application resulted from death of the applicant's spouse, child, parent, brother or sister or an illness of the applicant or of the applicant's spouse, child, parent, brother or sister which actually prevents the applicant from filing on a timely basis, as certified by a licensed physician. The Assessor shall approve or deny such application as if it had been filed on or before the taxable status date.

[Added 11-16-1993]

B.

The income of the owner or the combined income of the owners of the property for the applicable income tax year as defined by § 467 of the Real Property Tax Law, shall determine the percentage of assessed valuation which is exempt from taxation, in accordance with the following schedule. For the purposes of this section, \$50,000 shall constitute the maximum income exempt eligibility level (M).

[Amended 8-25-1970; 10-3-1972; 12-17-1974; 6-12-1977; 7-9-1979; 8-19-1980; 8-17-1982; 9-20-1983; 8-28-1986; 2-27-1990; 7-24-1990; 10-1-1991; 10-6-1992; 2-7-1995; 2-27-1996; 1-28-1997; 2-16-1999; 10-25-2011; 10-18-2022 by L.L. No. 4-2022]

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
More than (M) but less than (M + \$1,000)	45%
(M + \$1,000 or more) but less than (M + \$2,000)	40%
(M + \$2,000 or more) but less than (M + \$3,000)	35%
(M + \$3,000 or more) but less than (M + \$3,900)	30%
(M + \$3,900 or more) but less than (M + \$4,800)	25%
(M + \$4,800 or more) but less than (M + \$5,700)	20%
(M + \$5,700 or more) but less than (M + \$6,600)	15%

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
(M + \$6,600 or more) but less than (M + \$7,500)	10%
(M + \$7,500 or more) but less than (M + \$8,400)	5%

[1]

Editor's Note: This amendment also provided that it apply to tax years which begin after January 1, 1999.

1. The term "income" as used herein shall mean the "adjusted gross income" for federal income tax purposes as reported on the applicant's federal or state income tax return for the applicable income tax year, subject to any subsequent amendments or revisions; provided that if no such return was filed for the applicable income tax year, the applicant's income shall be determined based on the amounts that would have so been reported if such a return had been filed; and provided further, that when determining income, the following conditions shall be applicable:

(a) any social security benefits that were excluded from the applicant's federally adjusted gross income shall be considered income; and

(b) any tax-exempt interest or dividends that were excluded from the applicant's federally adjusted gross income shall be considered income; and

(c) any distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income shall be considered income; and

(d) any losses that were applied to reduce the applicant's federal adjusted gross income shall be subject to the following limitations:

(i) the net amount of loss reported on federal Schedule C, D, E or F shall not exceed three thousand dollars per schedule;

(ii) the net amount of any other separate category of loss shall not exceed three thousand dollars; and

(iii) the aggregate amount of all losses shall not exceed fifteen thousand dollars.

C.

Title to the property must be vested in the owner or if more than one in all the owners for at least 24 consecutive months prior to the date that the application is filed.

[Amended 1-15-1980]

D.

The property must be used exclusively for residential purposes, be occupied in whole or in part by the owners and constitute the legal residence of the owners.

§ 48-4 Property owned by cooperative apartment corporations.

[Added 10-18-2022 by L.L. No. 5-2022^u]

A.

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 or her 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.

B.

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 tenant-stockholder resides shall be subject to exemption from taxation pursuant to this chapter, and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

[1]

*Editor's Note: This local law also redesignated former § 48-4 as § **48-5**.*

§ 48-5 When effective.

[Amended 10-18-2022 by L.L. No. 4-2022]

This chapter shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2024.

Local Law 2-2024- Resolution ADOPT LOCAL LAW

January 23, 2024

WHEREAS, the New York State Laws of 2022 allowed the Town to adopt a local law to increase the maximum income eligibility levels for Persons with Disabilities and Limited Income permitted by § 459-c of the New York State Real Property Tax Law; and

WHEREAS, the Town Board adopted Local Law No. 4 of 2022 on October 18, 2022 to increase the maximum income eligibility levels for the Town of Islip qualified Persons with Disabilities and Limited Income from \$29,000 to the full \$50,000; and

WHEREAS, such local option expanded real property assessment relief under Town of Islip Code Chapter 48G, commencing with the 2023/24 tax year, to encourage the Town of Islip's most vulnerable Persons with Disabilities and Limited Income to remain in their owner-occupied primary residences; and

WHEREAS, the New York State Laws of 2023 redefined "income" for Persons with Disabilities and Limited Income permitted by §459-c of the New York State Real Property Tax Law, and requires all federally taxable pension payments to be included in "income", and provides a local option to also allow the inclusion in "income" of all federally taxable IRA distributions and all federally taxable annuity payments;

WHEREAS, the Town Board by resolution adopted on December 12, 2023 authorized the Town Clerk to advertise for a public hearing to consider enacting a local law to amend Local Law No. 3-1998, Chapter 48G of the Town of Islip Code entitled "TAXATION: EXEMPTION FOR PERSONS WITH DISABILITIES" in accordance with §459-c of the Real Property Tax Law.

WHEREAS, the Town Board wishes to amend Local Law No. 3-1998, Chapter 48G of the Town of Islip Code entitled "TAXATION: EXEMPTION FOR PERSONS WITH DISABILITIES" to update the "income" provisions in accordance with §459-c of the New York State Real Property Tax Law, and to adopt the option to allow the inclusion in "income" of all federally taxable IRA distributions and all federally taxable annuity payments, which will provide parity with the inclusion in "income" of all federally taxable pension payments;

WHEREAS, a public hearing was held therefore on January 23, 2024 to consider enacting a local law amending the Islip Town Code, Chapter 48G, in order to further these goals.

NOW, THEREFORE, on a motion of _____,
Seconded by _____, be it

RESOLVED, that the Town Board of the Town of Islip hereby enacts Local Law No. 2 of 2024 amending the Islip Town Code, Chapter 48G, as follows:

SEE ATTACHED

Additions are indicated by UNDERLINING

Deletions are indicated by STRIKEOUTS (substitute red font with strikeouts)

Upon a vote being taken, the result was:

Chapter 48G Taxation: Exemption for Persons With Disabilities

[HISTORY: Adopted by the Town Board of the Town of Islip 10-20-1998 by L.L. No. 3-1998; amended in its entirety 10-25-2011. Subsequent amendments noted where applicable.]

GENERAL REFERENCES

Taxation: Partial exemption for senior citizens — See Ch. 48.

Taxation: business exemption — See Ch. 48A.

Taxation: homestead base proportion — See Ch. 48B.

Taxation: Handicapped improvement exemption — See Ch. 48C.

Taxation: Partial exemption for veterans — See Ch. 48D.

Taxation: business investment exemption — See Ch. 48E.

Taxation: home improvement exemption — See Ch. 48F.

Taxation: exemption for persons with disabilities — See Ch. 48G.

Taxation: exemption for volunteer fire fighters and ambulance workers — See Ch. 48H.

Taxation: exemption for Cold War veterans — See Ch. 48I.

Taxation: Superstorm Sandy assessment relief — See Ch. 48J.

§ 48G-1 Applicability; maximum income.

§ 48G-2 Definitions.

§ 48G-3 Computation affected by other exemptions.

§ 48G-4 Exemption for school purposes.

§ 48G-5 Limitations.

§ 48G-6 Property owned by cooperative apartment corporations.

§ 48G-7 Application for exemption.

§ 48G-8 Notice and application for continuing exemption.

§ 48G-9Property held in trust.

§ 48G-10When effective.

§ 48G-1Applicability; maximum income.

A.

Real property owned by one or more persons with disabilities, or real property owned by a married person or a married couple, or by siblings, at least one of whom has a disability, and whose income for the income tax year as defined by § 459-c of the Real Property Tax Law, is limited by reason of such disability shall be exempt from taxation to the maximum extent of 50% of the assessed valuation thereof as hereinafter provided.

B.

For the purpose of this chapter the maximum income eligibility level is provided in § **48G-5** of this chapter (represented in the hereinbelow schedule as "M"), and the assessed valuation shall be reduced to the extent provided in the following schedule:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
More than (M) but less than (M + \$1,000)	45%
(M + \$1,000 or more) but less than (M + \$2,000)	40%
(M + \$2,000 or more) but less than (M + \$3,000)	35%
(M + \$3,000 or more) but less than (M + \$3,900)	30%
(M + \$3,900 or more) but less than (M + \$4,800)	25%
(M + \$4,800 or more) but less than (M + \$5,700)	20%

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
(M + \$5,700 or more) but less than (M + \$6,600)	15%
(M + \$6,600 or more) but less than (M + \$7,500)	10%
(M + \$7,500 or more) but less than (M + \$8,400)	5%

§ 48G-2Definitions.

As used in this chapter, the following terms shall have the meanings indicated:

INCOME

The term "income" as used herein shall mean the "adjusted gross income" for federal income tax purposes as reported on the applicant's federal or state income tax return for the applicable income tax year, subject to any subsequent amendments or revisions; provided that if no such return was filed for the applicable income tax year, the applicant's income shall be determined based on the amounts that would have so been reported if such a return had been filed; and provided further, that when determining income, the following conditions shall be applicable:

- (a) any social security benefits that were excluded from the applicant's federally adjusted gross income shall be considered income; and
- (b) any tax-exempt interest or dividends that were excluded from the applicant's federally adjusted gross income shall be considered income; and
- (c) any distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income shall be considered income; and
- (d) any losses that were applied to reduce the applicant's federal adjusted gross income shall be subject to the following limitations:

(i) the net amount of loss reported on federal Schedule C, D, E or F shall not exceed three thousand dollars per schedule;

(ii) the net amount of any other separate category of loss shall not exceed three thousand dollars; and

(iii) the aggregate amount of all losses shall not exceed fifteen thousand dollars.

PERSON WITH A DISABILITY

One 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 is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act; or is certified to receive railroad retirement disability benefits under the federal Railroad Retirement Act; or has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind. 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 shall be submitted as proof of disability.

SIBLING

A brother or a sister, whether related through half blood, whole blood or adoption.

§ 48G-3 Computation affected by other exemptions.

Any exemption provided by this chapter 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 chapter and § 467 of the Real Property Tax Law.

§ 48G-4 Exemption for school purposes.

Exemption from taxation for school purposes shall not be granted in the case of real property where a child resides if such child attends a public school of elementary or secondary education.

§ 48G-5 Limitations.

No exemption shall be granted:

A.

If the income of the owner or the combined income of the owners of the property for the applicable income tax year as defined by § 459-c of the Real Property Tax Law exceeds the maximum income sum of \$50,000. Where title is vested in a married person, the owner's and spouse's combined income may not exceed such sum, except that, where the spouse, or ex-spouse 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.

[Amended 10-18-2022 by L.L. No. 3-2022]

B.

Unless the property is used exclusively for residential purposes; provided, however, that in the event that any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation, and the remaining portion only shall be entitled to the exemption provided by this chapter.

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 § 2801 of the Public Health Law, provided that any income accruing to that person shall be considered income for purposes of this section 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.

§ 48G-6Property owned by cooperative apartment corporations.

A.

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 or her 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.

B.

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 tenant-stockholder resides shall be subject to exemption from taxation pursuant to this chapter, and any exemption so granted shall be credited by the

appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

§ 48G-7 Application for exemption.

Application for such 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 Assessor's office on or before the appropriate taxable status date; provided, however, that proof of a permanent disability need be submitted only in the year exemption pursuant to this section is first sought or the disability is first determined to be permanent.

§ 48G-8 Notice and application for continuing exemption.

At least 60 days prior to the appropriate taxable status date, the Assessor shall mail, to each person who was granted exemption pursuant to this chapter on the latest completed assessment roll, an application form and a notice that such application must be filed on or before the taxable status date and be approved in order for the exemption to continue to be granted. Failure to mail such application form, or the failure of such person to receive the same, shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

§ 48G-9 Property held in trust.

Notwithstanding any other provision of law to the contrary, the provisions of this chapter 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 § 48G-1, were such person or persons the owner or owners of such real property.

§ 48G-10 When effective.

This chapter shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2024.