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**[HISTORY: Adopted by the Town Board of the Town of Patterson: Art. I, 6-20-1979 as L.L. No. 4-1979, amended in its entirety 12-28-1990 by L.L. No. 11-1990; Art. II, 2-8-1984 as L.L. No. 2-1984; Art. III, 1-30-1985 as L.L. No. 1-1985; Art. IV, 12-12-1990 as L.L. No. 10-1990. (readopted 4-13-2005 by L.L. No. 9-2005) Subsequent amendments noted where applicable.]**

ARTICLE I

**Senior Citizens Tax Exemption**

**[Adopted 6-20-1979 as L.L. No. 4-1979; amended in its entirety 12-28-1990 by L.L. No. 11-1990]**

**§ 142-1. Exemption granted; application; qualifications. [Amended 2-13-1991 by L.L. No. 1-1991; 12-11-1991 by L.L. No. 7-1991; 2-26-1992 by L.L. No. 1-1992; 2-24-1993 by L.L. No. 1-1993]** Editor's Note: The "State Board" refers to the Office of Real Property Services.

Real property in the Town of Patterson owned by one (1) or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife, one (1) of whom is sixty-five (65) years of age or over, shall be exempt from taxation by the Town of Patterson to the extent established from time to time by resolution of the Town Board following a public hearing upon compliance with the provisions of this Article for the fiscal year for which an application is filed.

A. Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed by the State Board to be furnished by the Town Assessor. Said owner shall furnish the information requested on the forms and shall execute them in the manner required or prescribed in such forms. Applications shall be filed in the Assessor's office on or before March 1 of each year. Any owner otherwise qualifying for the exemption shall not be denied the exemption if such owner becomes sixty-five (65) years of age after March 1 and before December 31 of the same year.

B. Any exemption provided under this Article shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed.

C. At least sixty (60) days prior to the appropriate taxable status date, the assessing authority shall mail to each person who was granted exemption pursuant to this section 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 be granted. The assessing authority shall, within three (3) days of the completion and filing of the tentative assessment roll, notify by mail any applicant who has included with his application at least one (1) self-addressed, prepaid envelope of the approval or denial of the application: provided, however, that the assessing authority shall, upon the receipt and filing of the application, send by mail notification of receipt to any applicant who has included two (2) of such envelopes with the application. Where an applicant is entitled to a notice of denial pursuant to this subsection, such notice shall be on a form prescribed by the State Board and shall state the reasons for such denial and shall further state that the applicant may have such determination reviewed in the manner provided by law. Failure to mail any such application form or notices or the failure of such person to receive any of the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

D. No exemption shall be granted:

(1) 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 maximum amount. "Income tax year" shall mean the twelvemonth 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. 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 or inheritances, or payments made to individuals because of their status as victims of Nazi persecution, as defined on P.L. 103-286, 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, if the Town Board of the Town of Patterson, after public hearing, adopts a local law, ordinance or resolution providing therefor. The provisions of this paragraph notwithstanding, such income shall not include veterans disability compensation, as defined in Title 38 of the United States Code provided the Town Board of the Town of Patterson, after public hearing, adopts a local law, ordinance or resolution providing therefor. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

(2) Unless the title of the property shall have been vested in the owner or one (1) of the owners of the property for at least twelve (12) consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of either a husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of property by the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of twelve (12) consecutive months. In the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property, the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of twelve (12) consecutive months. Where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this section. Where a residence is sold and replaced with another within one (1) year and both residences are within the state, the period of ownership of both properties shall be deemed consecutive for purposes of the exemption from taxation by a municipality within the state granting such exemption. Where the owner or owners transfer title to property which on the date of transfer was exempt from taxation under the provisions of this section, the reacquisition of title by such owner or owners within nine (9) months of the date of

transfer shall be deemed to satisfy the requirement of this subsection that the title of the property shall have been vested in the owner or one (1) of the owners for such period of twelve (12) consecutive months. Where, upon or subsequent to the death of an owner or owners, title to property, which as of the date of such death was exempt from taxation under such provisions, becomes vested, by virtue of devise or descent from the deceased owner or owners or by transfer by any other means within nine (9) months after such death, solely in a person or persons who, at the time of such death, maintained such property as a primary residence, the requirement of this subsection that the title of the property shall have been vested in the owner or one (1) of the owners of such period of twelve (12) consecutive months shall be deemed satisfied.

(3) Unless the property is used exclusively for residential purposes; provided, however, that in the event 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 section.

(4) Unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property, provided that an owner who is absent while receiving health-related care as an inpatient of a residential health care facility, as defined in §2801 of the Public Health Law of the State of New York, shall be deemed to remain a legal resident and an occupant of the property while so confined and income accruing to that person shall be income only to the extent that it exceeds the amount paid by such owner, spouse, or co-owner for the care in the facility, and provided, further, that during such confinement such property is not occupied by other than the spouse or co-owner of such owner; except where the real property is owned by a husband and/or wife, or an ex-husband and/or ex-wife, and either is absent from the residence due to divorce, legal separation or abandonment and all other provisions of this article are met, provided that where an exemption was previously granted when both resided on the property, then the person remaining on the real property shall be 62 years of age or over.

## ARTICLE II

### **Exemption on Improvements for Physically Disabled [Adopted 2-8-84 as L.L. No. 2-1984]**

#### **§ 142-2. Exemption granted.**

An improvement to any real property used solely for residential purposes as a one-, two- or three-family residence shall be exempt from taxation to the extent of any increase in value attributable to such improvement, if such improvement is used for the purpose of facilitating and accommodating the use and accessibility of such real property by a resident owner of the real property who is physically disabled or a member of the resident owner's household who is physically disabled, if such member resides in the real property, this exemption shall apply to improvements constructed prior to the effective date of this Article.

**§ 142-3. Statutory authority.**

This Article is adopted pursuant to the provisions of § 459 of the Real Property Tax Law, and all of the terms, conditions and requirements thereof shall apply hereto.

**ARTICLE III**  
**Veterans Exemption**  
**[Adopted 1-30-85 as L.L. No. 1-1985]**

**§ 142-4. Purpose. [Amended 4-10-1996 by L.L. No. 3-1996]**

The purpose of this Article is to reduce the maximum veterans exemption allowable pursuant to § 458-a of the Real Property Tax Law of the State of New York and provide for an increase or decrease in the amount of veterans eligible funds' exemption in direct proportion to the general increase or decrease in assessments throughout the Town of Patterson as authorized pursuant to the provisions of § 458, Subdivision 5(a), of the Real Property Tax Law.

**§ 142-5. Maximum exemption established. [Amended 2-26-1997 by L.L. No. 2-1997; 12-20-1997 by L.L. No. 6-1997; 12-28-2005 by L.L. No. 14-2005; 1-23-2008 by L.L. No. 1-2008; 1-27-10 by L.L. No. 1-2010]**

A. In accordance with the provisions of Section 458-a of the Real Property Tax Law of the State of New York, qualifying residential real property shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$54,000 or the product of \$54,000 multiplied by the latest state equalization rate for the Town of Patterson, whichever is less.

B. In addition to the exemption provided by Subsection A of this section, where the veteran served in a combat theater or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, qualifying residential real property also shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property; provided, however, that such exemption shall not exceed \$36,000 or the product of \$36,000 multiplied by the latest state equalization rate for the Town of Patterson, whichever is less.

C. In addition to the exemptions provided by Subsections A and B of this section, where the veteran received a compensation rating from the United States Veterans Administration because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by fifty percent (50%) of the veteran's disability rating; provided, however, that such exemption shall not exceed \$180,000 or the product of \$180,000 multiplied by the latest state equalization rate for the Town of Patterson, whichever is less. For the purposes of this subsection, where a person who served in the active

military, naval or air service during a period of war died in service of a service-connected disability, such person shall be deemed to have been assigned a compensation rating of 100%.

D. In accordance with the provisions of §458-b of the Real Property Tax Law of the State of New York, residential real property owned by veterans who rendered military service to the United States of America during the “Cold War” shall be exempt from real property taxation in accordance herewith. The maximum exemption allowable from Town of Patterson real property taxation pursuant to §458-b of the Real Property Tax Law of the State of New York shall be 15% of the assessed value of such property, not to exceed \$12,000 or the product of \$12,000 multiplied by the latest state equalization rate of the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less.

E. In addition to the exemption provided by Subsection D of this section, where the Cold War veteran received a compensation rating from the United States Veterans Affairs or from the United States Department of Defense because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by 50% of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed \$54,000, or the product of \$54,000 multiplied by the latest state equalization rate for the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

**§ 142-6. Eligible funds’ exemption. [Added 4-10-1996 by L.L. No. 3-1996]**

A. Notwithstanding the limitation on the amount of exemption prescribed in Subdivision 1 or 2 of § 458 of the Real Property Tax Law, if the total assessed value of the real property for which such exemption has been granted increases or decreases as the result of a revaluation or update of assessments and a material change in level has occurred in accordance with Article 12 of Real Property Tax Law, and the material change in level is certified for the assessment roll pursuant to the rules of the state board, the Assessor shall increase or decrease the amount of such exemption by multiplying the amount of such exemption by such change in level of assessment. If the Assessor receives the certification after the completion, verification and filing of the final assessment roll, the Assessor shall certify the amount of the exemption as recomputed pursuant to Subdivision 5(a) of § 458 to the local officers having custody and control of the roll, and such local officers are hereby directed and authorized to enter the recomputed exemption certified by the Assessor on the roll.

B. Any veterans who once had the eligible fund’s exemption but now have the alternative exemption may switch back to the eligible funds’ exemption within one (1) year of the adoption of the local law to take advantage of the change-in-level factor.

C. This section shall take effect as of January 1, 1996.

ARTICLE IV  
**Solar- and Wind-Energy System Exemptions**  
**[Adopted 12-12-1990 as L.L. No. 10-1990]**

**§ 142-7. Purpose.**

The purpose of this Article is to disallow and render inapplicable, any exemption allowable pursuant to § 487 of the Real Property Tax Law of the State of New York.

**§ 142-8. Statutory authority.**

This Article is adopted pursuant to the provisions of § 487, Subdivision 8, of the Real Property Tax Law of the State of New York, and all of the terms, conditions and requirements thereof shall apply hereto.

**§ 142-9. Inapplicability of exemption.**

No exemption under § 487 of the Real Property Tax Law of the State of New York shall be applicable within the jurisdiction of the Town of Patterson with respect to any solar or wind energy system constructed subsequent to January 1, 1991, or the effective date of this Article, whichever is later.

ARTICLE V  
**Exemption for Persons With Disabilities and Limited Incomes**  
**[Adopted 12-14-2005 by L.L. 13-2005; Amended 2-28-2007 by L.L. No. 3-2007 ]**

**§ 142-10. Maximum income qualifying for tax exemption.**

A. All terms, conditions, and requirements of §459-c of the New York State Real Property Tax Law shall apply to the application for and the granting of such exemption on the assessment rolls of the Town of Patterson as they apply to the Town of Patterson, except that no exemption shall be granted if the combined income of the owner or owners of the property for the income tax year immediately preceding the date of application for exemption exceeds the maximum income a stated in § 142-11 herein.

B. In order to qualify for an exemption pursuant to this Article V, the combined income of the owner or owners of the property for the income tax year immediately preceding the date of the application for exemption from all sources, as set forth in §459-c of the New York State Real Property Tax Law, must be less than the maximum income a stated in § 142-11 herein. "Income tax

year” shall mean the twelve-month period from which the owner or owners file a federal personal income tax return or, if no such return is filed, in the calendar year. When title is vested in either the husband or wife, or ex-husband or wife, or ex-husband or ex-wife, is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse residing on the property shall be considered and may not exceed such sum.

**§ 142-11. Maximum tax exemption established.**

Pursuant to §459c of the New York State Real Property Tax Law, real property owned by persons with disabilities shall be exempt from certain Town real property taxes up to a maximum of 50% of the assessed valuation pursuant to the following schedules for the years 2007, 2008, 2009 and 2010:

<b>Annual Income for 2007</b>	<b>Percentage of Assessed Value Exempt From Taxation</b>
\$0 to \$26,000.00	50%
\$26,000.01 to \$26,999.99	45%
\$27,000.00 to \$27,999.99	40%
\$28,000.00 to \$28,999.99	35%
\$29,000.00 to \$29,899.99	30%
\$29,900.00 to \$30,799.99	25%
\$30,800.00 to \$31,699.99	20%
\$31,700.00 to \$32,599.99	15%
\$32,600.00 to \$33,499.99	10%
\$33,500.00 to \$34,399.99	5%

<b>Annual Income for 2008</b>	<b>Percentage of Assessed Value Exempt From Taxation</b>
\$0 to \$27,000.00	50%
\$27,000.01 to \$27,999.99	45%
\$28,000.00 to \$28,999.99	40%
\$29,000.00 to \$29,999.99	35%
\$30,000.00 to \$30,899.99	30%
\$30,900.00 to \$31,799.99	25%
\$31,800.00 to \$32,699.99	20%
\$32,700.00 to \$33,599.99	15%
\$33,600.00 to \$34,499.99	10%
\$34,500.00 to \$35,399.99	5%

**Annual Income for 2009**

\$0 to \$28,000.00  
\$28,000.01 to \$28,999.99  
\$29,000.00 to \$29,999.99  
\$30,000.00 to \$30,999.99  
\$31,000.00 to \$31,899.99  
\$31,900.00 to \$32,799.99  
\$32,800.00 to \$33,699.99  
\$33,700.00 to \$34,599.99  
\$34,600.00 to \$35,499.99  
\$35,500.00 to \$36,399.99

**Percentage of Assessed Value Exempt  
From Taxation**

50%  
45%  
40%  
35%  
30%  
25%  
20%  
15%  
10%  
5%

**Annual Income for 2010**

\$0 to \$29,000.00  
\$29,000.01 to \$29,999.99  
\$30,000.00 to \$30,999.99  
\$31,000.00 to \$31,999.99  
\$32,000.00 to \$32,899.99  
\$32,900.00 to \$33,799.99  
\$33,800.00 to \$34,699.99  
\$34,700.00 to \$35,599.99  
\$35,600.00 to \$36,499.99  
\$36,500.00 to \$37,399.99

**Percentage of Assessed Value Exempt  
From Taxation**

50%  
45%  
40%  
35%  
30%  
25%  
20%  
15%  
10%  
5%

**§ 142-12. Commencement of exemption.**

This Article V shall apply to the assessment rolls commencing for the years 2007, 2008, 2009 and 2010, respectively, and for the taxable years to which the taxable status dates for such years are applicable (2007, 2008, 2009 and 2010), and the provisions of §459-c of the New York State Real Property Tax Law shall govern the granting of such exemption notwithstanding any contrary provisions of such section.

**§ 142-13. Statutory authority.**

This article is adopted pursuant to the provisions of §459-c of the New York State Real Property Tax Law, and all of the terms, conditions and requirements thereof shall apply hereto.