

**VILLAGE OF CROTON-ON-HUDSON
BOARD OF TRUSTEES**

LOCAL LAW INTRODUCTORY NO. 14 OF 2022

**A LOCAL LAW TO AMEND CHAPTER 204, ARTICLE II OF THE CODE OF THE
VILLAGE OF CROTON-ON-HUDSON, TO AMEND PROVISIONS FOR THE SENIOR
CITIZENS TAX EXEMPTION**

Be it enacted by the Board of Trustees of the Village of Croton-on-Hudson as follows:

Section One. Section 204-15 of the Code of the Village of Croton-on-Hudson is hereby amended to read as follows:

§ 204-15 Exemption granted.

Pursuant to § 467 of the Real Property Tax Law, real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by spouses one of whom is 65 years of age or over, who are eligible as set forth below, shall be exempt from taxation by the Village of Croton-on-Hudson for Village general taxes to the extent of 50% of the assessed valuation thereof. Such exemption shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed. Said exemption is allowed to otherwise eligible senior citizens who become 65 after the taxable status date, but before December 31 of the calendar year.

Section Two. Section 204-16 of the Code of the Village of Croton-on-Hudson is hereby amended to read as follows:

§204-16 Income eligibility.

In order to be eligible to apply for a partial exemption in the amount of 50% of the assessed valuation, the income of the owner or the combined income of the owners must not exceed \$50,000 from all sources as set forth in such § 467, as amended, for the 12 consecutive months prior to the date that the application is filed. Where title is vested in one spouse, the combined income may not exceed such sum. Any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance.

Section Three. Severability

If any section, subsection, clause, phrase or other portion of this Local Law is, for any reason, declared invalid, in whole or in part, by any court, agency, commission, legislative body or other authority of competent jurisdiction, such portion shall be deemed a separate, distinct and independent portion. Such declaration shall not affect the validity of the remaining portions hereof, which other portions shall continue in full force and effect.

Section Four. Effective Date

This local law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with section 27 of the Municipal Home Rule Law.