

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Town Board of the Town of Ramapo, Rockland County, New York, will meet on February 12, 2025, at 7:00 o'clock P.M., Prevailing Time, at the Town Hall located at 237 Route 59, Suffern, New York 10901, for the purpose of conducting a public hearing in relation to the following proposed local law:

LOCAL LAW NO. _____-2025
TOWN OF RAMAPO
INTRODUCTORY LOCAL LAW
EXEMPTION FOR PERSONS WITH DISABILITIES
AND LIMITED INCOME

BE IT ENACTED by the Town Board of the Town of Ramapo, County of Rockland, State of New York, as follows:

§ 1: Purpose.

The purpose of this article is to grant persons with disabilities who meet the requirements set forth in New York State Real Property Tax Law § 459-c the maximum possible real property tax exemption.

§ 2: Exempt persons and 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, or a person with a disability who has their primary residence in a special needs trust, or a property owner who has a tenant with a disability whose lease provides them with a life interest in the property as long as the tenant remains in residence, and whose income or combined incomes is limited by reason of such disability, shall be exempt from taxes up to a maximum of 50% of the assessed valuation, pursuant to the following schedules and subject to the following conditions:

| Taxable Status Date March 1, 2025, and thereafter | |
|--|--|
| Annual Income | Percentage of Assessed Value Exempt from Taxation |
| \$0 to \$50,000.00 | 50% |
| \$50,000.01 to \$50,999.99 | 45% |
| \$51,000 to \$51,999.99 | 40% |
| \$52,000 to \$52,999.99 | 35% |
| \$53,000 to \$53,899.99 | 30% |

Taxable Status Date March 1, 2025, and thereafter

| Annual Income | Percentage of Assessed Value Exempt from Taxation |
|-------------------------|--|
| \$53,900 to \$54,799.99 | 25% |
| \$54,800 to \$55,699.99 | 20% |
| \$55,700 to \$56,599.99 | 15% |
| \$56,600 to \$57,499.99 | 10% |
| \$57,500 to \$58,399.99 | 5% |

B. The income of the owner or the combined income of the owners of the property from all sources as set forth in New York State Real Property Tax Law § 459-c for the applicable income tax year immediately preceding the date of making application for exemption must not exceed \$58,399.99 commencing July 1, 2025. Provided that for the purposes of this chapter, income shall not include medical and prescription drug expenses actually paid which were not reimbursed or paid by insurance as set forth in § 459-c Subdivision 5(a) of the Real Property Tax Law. Notwithstanding the foregoing, in the event the maximum allowable income established under Real Property Tax Law § 459-c for persons with disabilities is reduced or increased by operation of law to an amount less or more than \$58,399.99, the maximum allowable incomes under § 241-17A shall automatically reduce or increase to said statutory maximum allowable income. "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 was ever filed, the calendar year.

C. Only that portion of property used exclusively for residential purposes shall be eligible for exemption pursuant to this article.

D. Except as otherwise provided for in New York State Real Property Tax Law § 459-c, to be eligible for exemption pursuant to this article, property must be the legal residence, and be occupied, in whole or in part, by the disabled person.

E. Any exemption provided by this article 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 both an exemption pursuant to this article and a senior citizens' tax exemption pursuant to § 467 of the New York State Real Property Tax Law.

§ 3: Application for exemption.

Application for an exemption pursuant to this article must be filed by the owner, or by all of the owners of the property, annually in the Assessor's office on forms prescribed by the New York State Board of Real Property Services on or before the appropriate taxable status date.

§ 4: Amendments.

The Town of Ramapo Town Board may, from time to time, amend, supplement, change, modify or repeal this article pursuant to the provisions of the Town Law, the General Municipal Law and the Real Property Tax Law of New York State applicable thereto.

§ 5: When effective.

This article shall take effect immediately upon the filing with the Secretary of State and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after March 1, 2025.

At said public hearing the Town Board will hear all persons interested in the subject matter thereof.

TAKE FURTHER NOTICE that procedures for attending the public hearing by Zoom (for viewing purposes only) will be timely posted on the Town website at www.ramapo.org.

The Town of Ramapo will make every effort to assure that the hearing is accessible to persons with disabilities. Anyone requiring special assistance and/or reasonable accommodations should contact the Town Clerk.

Dated: Suffern, New York,
January 29, 2025

BY ORDER OF THE TOWN BOARD
OF THE TOWN OF RAMAPO,
ROCKLAND COUNTY, NEW YORK