

LOCAL LAW NO. __ of 2025
Town of Ossining

A Local Law known and cited as Amendments to Chapter 180 (“Taxation”) of the Town Code to Allow Additional Persons to Qualify for the Exemption for Persons with Disabilities and Limited Income

Be it enacted by the Town Board of the Town of Ossining as follows:

SECTION 1. Real Property Tax Law § 459-c authorizes local municipalities to offer real property tax exemptions for qualifying persons with disabilities and limited income based upon their income level, which the Town Board has already incorporated into the Town Code. The State Legislature recently amended Real Property Tax Law § 459-c to allow additional categories or persons to qualify for the exemption at local option, which the Town Board wishes to incorporate into the Town Code to ensure those individuals are eligible.

SECTION 2. The Town Board hereby amends Chapter 180, Article VII of the Town Code entitled Exemption for Persons with Disabilities and Limited Incomes as follows (additional language in **bold and underline** and deletions in ~~**bold and double strikethrough**~~):

§ 180-24. Exempt persons and income

Real property owned by one or more persons with disabilities, as defined in New York State Real Property Tax Law § 459-c, or owned by a **married person or a married couple husband, wife, or both**, 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 assessed valuation, pursuant to the following schedule and subject to the following conditions:

SECTION 3. Validity. The invalidity of any provision of this Local Law shall not affect the validity of any other portion of this Local Law which can be given effect without such invalid provision.

SECTION 4. Effective Date. This Local Law shall take effect immediately upon filing in the office of the Secretary of State.

BY ORDER OF THE TOWN BOARD OF
THE TOWN OF OSSINING