



Town of West Seneca

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MEMO

To: The Honorable Town Board

From: Tina M. Hawthorne, Town Attorney

Date: December 29, 2020

Subject: Adoption of Resolution
2021 Property Tax Exemptions

Please see the attached resolution as it relates to real property tax exemptions for 2021 for the Town Board's adoption.

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RESOLUTION FOR TOWN OF WEST SENECA
2021 PROPERTY TAX EXAMPTIONS FOR
SENIOR CITIZENS AND PERSONS WITH DISAIBITIES

WHEREAS, on March 7, 2020, Andrew M. Cuomo, Governor of the State of New York issued Executive Order Number 202, declaring a State disaster emergency for the entire State of New York; and

WHEREAS, on December 18, 2020, the Governor issued Executive Order 202.83, a portion of which includes a local option pertaining to Senior Citizens' and Persons with Disabilities' partial property tax exemption, Subdivisions 7, 7-a and 8 of Section 459-c of the Real Property Tax Law (Partial Tax Exemption for Persons with Disabilities), and Subdivisions 5, 5-a, 5-b, 5-c and 6 of Section 467 of the Real Property Tax Law (Partial Tax Exemption for Low Income Senior Citizens), to the extent necessary to permit the governing body of an assessing unit to adopt a resolution directing the assessor to grant exemptions pursuant to such section on the 2021 assessment roll to all property owners who received either of those exemptions on the 2020 assessment roll, dispensing with the need for renewal applications from such persons, and further dispensing with the requirement for assessors to mail renewal applications to such persons; and

WHEREAS, the Town is desirous to adopt such resolution while also allowing the Assessor to require a renewal application to be filed when the Assessor has reason to believe that an owner who qualified for the exemption on the 2020 assessment roll may have since changed primary residence, added another owner to the deed, transferred the property to a new owner, or died; and

WHEREAS, the state disaster emergency has resulted in limited hours in municipal offices and rendered seniors and individuals with disabilities homebound and/or without the ability to file their real property tax exemption applications in person due to safety precautions and lack the ability to file such applications online; and

NOW, THEREFORE, BE IT RESOLVED, the Town Board of the Town of West Seneca hereby directs the Town Assessor, pursuant to the NYS Governor's Executive Order 202.83 Continuing Temporary Suspension and Modification of Laws relating to the pandemic disaster emergency, specifically as it pertains to Senior and Disability Exemptions, Section 467 and 459c of the Real Property Tax Law, to grant exemptions on the 2021 Assessment Roll to all property owners who received that exemption on the 2020 Assessment Roll, except in the case when the Assessor has reason to believe that there is a change of status that would no longer qualify the homeowner, thereby dispensing with the need for renewal applications from such persons, and further dispensing with the requirement for assessors to mail renewal applications to such persons.