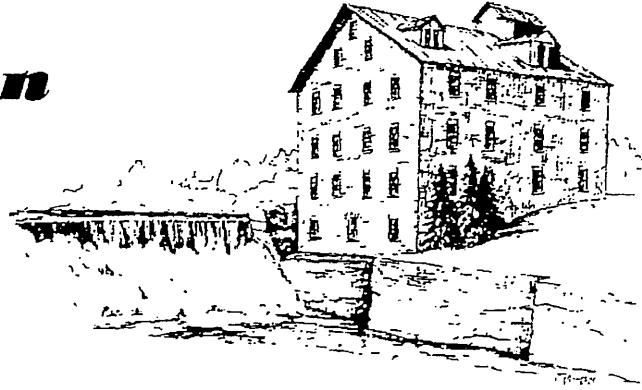


# Town of Mendon

*Preserving the Past...*

*Protecting the Present...*

*Promoting the Future*



April 1, 2024

To: John Moffitt  
Town of Mendon Supervisor

Re: RP-467 Senior Citizens Tax Exemption  
RP-459 Exemption for Persons with Disabilities and Limited Incomes

Amendments for the Town Code after 7/1/2024.

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Park K of Chapter 59 of the Laws of 2023 amended the senior citizens exemption (RPTL 467) and the exemption for persons with disabilities and limited incomes (RPTL 459-c).

The changes were effective for the 2024 assessment roll.

**In accordance with Real Property Tax Law, the basic income definition is being administered by the Town of Mendon.**

The starting point for the new income definition is the Federal Adjusted Gross Income (FAGI) reported on the applicant's income tax return. (FEDERAL 1040, 2 years prior per RPTL)

## **BASIC INCOME DEFINITION**

FAGI

Less taxable IRA distributions

Less Social Security benefits not included in FAGI.

Does not include any medical & prescription drug expenses not covered by insurance.

Adding tax exempt interest and dividends.

Adding loss limitations from Schedule 1.

*Section 230-2, A of the Town Code revised to remove 230-2, 3, 4, 5. Add the following as the new #3.*

The starting point for the new income definition is the Federal Adjusted Gross Income (FAGI) reported on the applicant's income tax return. Calculation of eligibility is based off of the following:

## **BASIC INCOME DEFINITION**

FAGI

Less taxable IRA distributions

Less Social Security benefits not included in FAGI.

Does not include any medical & prescription drug expenses not covered by insurance.

Adding tax exempt interest and dividends.

Adding loss limitations from Schedule 1.

*Section 230-20 of the Town Code can be amended to add C.*

The starting point for the new income definition is the Federal Adjusted Gross Income (FAGI) reported on the applicant's income tax return. Calculation of eligibility is based off of the following:

**BASIC INCOME DEFINITION**

FAGI

Less taxable IRA distributions

Less Social Security benefits not included in FAGI.

Not Including any medical & prescription drug expenses not covered by insurance.

Adding tax exempt interest and dividends.

Adding loss limitations from Schedule 1

The changes to the Town Code reflect the new basic income definition of the amended Real Property Tax Law, Part K of Chapter 59.

Please let me know if you have any questions.

Thank you.



*James A. LeGrett*

NYS Certified Assessor

Town of Mendon

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Assessor

16 West Main Street, Honeoye Falls, NY 14472-1199 (585) 624-5254 FAX (585) 624-6065

[www.townofmendon.org](http://www.townofmendon.org)

Town of Mendon, NY  
Monday, March 18, 2024

## Chapter 230. Taxation

### Article I. Senior Citizens Tax Exemption

#### § 230-1. Exemption granted.

Pursuant to the authority granted by § 467 of the Real Property Tax Law, real property in the Town of Mendon, County of Monroe, owned by one or more persons, each of whom is 65 years of age or over, shall be exempt from taxation by the Town of Mendon to the extent of 50% of the assessment valuation thereof.

#### § 230-2. Amount of exemption.

[Amended 10-9-1982; 2-26-1984; 11-27-1989; 10-9-1990; 12-9-1991; 12-28-1992]

No exemption shall be granted:

- A. 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 sum of \$26,000, except that if the aforesaid income is more than \$26,000, then such real property shall be exempt to the extent provided in the following schedule:

[Amended 11-28-1994 by L.L. No. 7-1994; 2-12-1996 by L.L. No. 1-1996; 10-28-1996 by L.L. No. 6-1996; 2-8-1999 by L.L. No. 2-1999; 3-26-2001 by L.L. No. 4-2001; 1-27-2003 by L.L. No. 1-2003; 2-23-2004 by L.L. No. 1-2004; 2-26-2007 by L.L. No. 2-2007; 10-15-2007 by L.L. No. 8-2007]

- (1) Exemption schedule.

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Less than \$26,000	50%
Equals \$26,000 but less than \$27,000	45%
\$27,000 or more but less than \$28,000	40%
\$28,000 or more but less than \$29,000	35%
\$29,000 or more but less than \$29,900	30%
\$29,900 or more but less than \$30,800	25%
\$30,800 or more but less than \$31,700	20%
\$31,700 or more but less than \$32,600	15%
\$32,600 or more but less than \$33,500	10%
\$33,500 or more but less than \$34,400	5%

- (2) The eligible income levels will then increase \$1,000 annually through 2009, such that in 2009 there will be a 50% exemption for incomes up to \$29,000 and a graduated reduction in exemption for incomes more than \$29,000 but less than \$37,400.

~~(3) Income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid by insurance and long term care insurance premiums actually paid by the owner.~~

~~(4) Such income shall not include the proceeds of a reverse mortgage, as authorized by § 6 h of the Banking Law, and §§ 280 and 280 a of the Real Property Law; provided, however, that monies used to repay a reverse mortgage may not be deducted from income, and provided additionally that any interest or dividends realized from the investment of reverse mortgage proceeds shall be considered income.  
[Added 10-15-2018 by L.L. No. 3-2018]~~

~~(5) The provisions of this subsection notwithstanding, such income shall not include veterans disability compensation, as defined in Title 38 of the United States Code.  
[Added 10-15-2018 by L.L. No. 3-2018]~~

- B. Unless the title of the property shall have been vested in the owner or all of the owners of the property for at least 60 consecutive months prior to the date of making application for exemption.
- C. Unless the property is used exclusively for residential purposes.
- D. Unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all the owners of the property.

### § 230-3. Application for exemption.

Application for such exemption must be made by the owner, or all of the owners of the property, on forms to be furnished by the Town Assessor's office and shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in such Assessor's office at least 90 days before the date for filing the final assessment roll.

### § 230-4. Fraudulent applications.

Any conviction of having made any willful false statement in the application for such exemption shall be punishable by fine of not more than \$100 and shall disqualify the applicant or applicants from further exemption for a period of five years.

### § 230-5. Applicability.

Such exemption shall be applicable for the assessment roll occurring after January 1, 1993, and subsequent rolls, provided that any eligible person may apply for the exemption after the effective date of this article.

### § 230-6. Deadline extended for renewal applications.

[Added 2-25-1986 by L.L. No. 1-1986; amended 11-28-1994 by L.L. No. 7-1994]

In the event that the owner or all of the owners of real property which has received an exemption pursuant to § 467 of the Real Property Tax Law on the next preceding assessment roll failed to file an application for an exemption as required pursuant to said § 467 of the Real Property Tax Law on or before the taxable status date, such owner or owners may file the application, executed as if such application had been filed on or before the taxable status date, with the Assessor of the Town of Mendon on or before the date of the hearing of complaints. Upon said owner or owners' filing an application for renewal of tax exemption on or before the date for the hearing of complaints as aforesaid, the Assessor is authorized to accept that application.

## § 230-7. Eligibility for partial exemption.

[Amended 2-12-1990]

A person who turns 65 anytime during the calendar year shall be eligible to file for such exemption on the Town tax by March 1 each year.

## § 230-8. Extensions for first-time applicants with medical reason.

[Amended 12-28-1992]

The time allowed for filing by first-time applicants for partial exemption for real property tax shall be extended beyond the regular taxable status date, currently March 1, to the annual date of Grievance Day, currently the fourth Tuesday in May, provided that such applicant has an allowable and verified medical hardship which prevented the applicant from filing by the taxable status date. This amendment shall be effective on the assessment rolls after January 1, 1993.

*Town of Mendon, NY  
Monday, March 18, 2024*

## Chapter 230. Taxation

### Article VI. Exemption for Persons With Disabilities and Limited Incomes

[Adopted 11-23-1998 by L.L. No. 8-1998 (Ch. 182, Art. VI, of the 1994 Code)]

#### § 230-18. Authority and intent.

The purpose of this article is to provide a partial exemption from taxation imposed by the Town of Mendon upon real property situated within the Town of Mendon owned by persons with disabilities whose income is limited by such disabilities, and used as the legal residence of such persons, pursuant to the authority vested in the Town by § 459-c of the Real Property Tax Law of the State of New York as amended or changed.

#### § 230-19. Incorporation of statute.

Provisions of § 459-c of the Real Property Tax Law, as amended or changed, through the effective date of this article, together with any further acts of legislation amendatory thereof or supplemental thereto, shall apply to and govern the determination of the exemption of taxation permitted by this article to the extent specified in this article as if such § 459-c had been more particularly set forth herein and as the same may be determined from time to time by Town Board resolution.

#### § 230-20. Amount of exemption.

[Amended 3-26-2001 by L.L. No. 3-2001; 11-27-2003 by L.L. No. 2-2003; 2-23-2004 by L.L. No. 2-2004; 2-26-2007 by L.L. No. 3-2007]

- A. No exemption shall be granted 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 sum of \$26,000, except that if the aforesaid income is more than \$26,000, then such real property shall be exempt to the extent provided in the following schedule:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Up to \$26,000	50%
More than \$26,000 but less than \$27,000	45%
\$27,000 or more but less than \$28,000	40%
\$28,000 or more but less than \$29,000	35%
\$29,000 or more but less than \$29,900	30%
\$29,900 or more but less than \$30,800	25%
\$30,800 or more but less than \$31,700	20%

<b>Annual Income</b>	<b>Percentage of Assessed Valuation Exempt From Taxation</b>
\$31,700 or more but less than \$32,600	15%
\$32,600 or more but less than \$33,500	10%
\$33,500 or more but less than \$34,400	5%

- B. The eligible income levels will then increase \$1,000 annually through 2009, such that in 2009 there will be a 50% exemption for incomes up to \$29,000 and a graduated reduction in exemption for incomes more than \$29,000 but less than \$37,400.

C. Add