

Chapter 45A

**TAX EXEMPTION FOR DISABLED
PERSONS WITH LIMITED INCOME**

§ 45A-1. Eligibility.

§ 45A-2. Computation after other exemptions.

§ 45A-3. Application requirements.

§ 45A-4. Unreimbursed medical uses excluded.

§ 45A-5. When effective; applicability.

[HISTORY: Adopted by the Board of Trustees of the Village of Walton 2-1-1999 by L.L. No. 2-1999. Amendments noted where applicable.]

GENERAL REFERENCES

Tax exemption for senior citizens — See Ch. 46.

§ 45A-1. Eligibility.

All real property in the Village of Walton meeting the application, ownership, residency, income and use requirements of § 459-c of the Real Property Tax Law shall receive an exemption equal to 50% of the property's assessed value. The maximum income (M) for purposes of the 50% exemption shall equal \$12,000. The Village Board of Trustees of Walton may alter the income maximum in the future by enactment of a resolution providing for such change.

§ 45A-2. Computation after other exemptions.

Any exemption provided by this chapter shall be computed after all other partial exemptions have been subtracted from the total assessed value. No parcel may receive an exemption pursuant to this chapter (regarding disabled persons with

limited income) and Chapter 46 of the Code of the Village of Walton, New York (regarding aged persons with limited income).

§ 45A-3. Application requirements.

Application for such exemption must be made annually by the owner or all of the owners of the property, on application forms prescribed by the New York State Board of Real Property Services, and filed in the Assessor's office on or before March 1 of each year; provided, however, that proof of a permanent disability need be submitted only in the year this exemption is first sought or the disability is first determined permanent. At least 60 days prior to the taxable status date, the assessor shall annually mail to all exemption recipients listed on the latest completed assessment roll an application form and a notice that such application must be filed on or before the taxable status date.

§ 45A-4. Unreimbursed medical uses excluded.

The computation of income pursuant to § 45-A-1 of this chapter shall exclude all medical and prescription expenses which are not reimbursed or paid by insurance.

§ 45A-5. When effective; applicability.

This chapter shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after March 1, 1999.