

Town of Copake

RESOLUTION

Number ____ of January 14, 2021

Adopting Certain Real Property Tax Law Exemptions

WHEREAS, pursuant to the COVID-19 Emergency Eviction and Foreclosure Prevention Act of 2020 (Part B, Subpart D) signed by Governor Cuomo on December 28, 2020, every governing body of an assessing unit and local assessor shall extend to the 2021 assessment roll the renewal of the exemptions received on the 2020 assessment roll pursuant to sections 467 (senior citizen) and 459-c (limited income disability) of the real property tax law, subject to certain further provisions; and

WHEREAS, no renewal application shall be required of any eligible property owner who received either exemption on the 2020 assessment roll in order for such eligible property owner to continue receiving the exemption on the 2021 assessment roll at the same amount received on the 2020 assessment roll, except as provided below; and

WHEREAS, in the event an eligible property owner determines their income has changed in a manner that would grant them a greater exemption than was present on the 2020 assessment roll, such property owner may file a renewal application with respect to obtaining such greater exemption for the 2021 assessment roll; and

WHEREAS, notwithstanding the foregoing, if the assessor has reason to believe that a property owner who qualified for either of the subject exemptions on the 2020 assessment roll may have since (after the 3/1/2020 taxable status date and prior to the 3/1/2021 taxable status date) changed their primary residence, added another owner to the deed, conveyed or transferred the property, or is now deceased, the assessor may require a renewal application but shall not require an in-person appearance in order to file such renewal application.

Now, therefore, BE IT RESOLVED, that the Town Board of the Town of Copake hereby authorizes and directs that the real property tax exemptions referenced herein (RPTL section 467 senior citizen & RPTL section 459-c limited income disability) granted to property owners on the 2020 assessment roll be carried over and applied to the 2021 assessment roll in the same amount as the 2020 assessment roll without submission of a renewal application, subject to the following; and

BE IT FURTHER RESOLVED, that the assessor may require the submission of a renewal application from a property owner in the event that the assessor has reason to believe that a property owner who qualified for either of the subject exemptions on the 2020 assessment roll may have since (after the 3/1/2020 taxable status date and prior to the 3/1/2021 taxable status date) changed their primary residence, added another owner to the deed, conveyed or transferred the property, or is now deceased, and that in such event and

upon the assessor's demand to file a renewal application, no exemption shall be granted unless the renewal application is timely filed and establishes the continuing qualification and eligibility to receive a 2021 exemption, except that a change of income since 2020 shall not bar the carrying forward of an exemption that the owner would otherwise be eligible for; and

BE IT FURTHER RESOLVED, that in the event the assessor requires the submission of a renewal application in accordance with the above, the assessor shall notify the property owner by mail of such demand, including the deadline for its return, sent by USPS to the address indicated on the property ownership records of the Town, and shall include an application form for return by the property owner; and

BE IT FURTHER RESOLVED, that in the event an eligible property owner determines that their income has changed in a manner that would grant them a greater exemption than was present on the 2020 assessment roll, such property owner may file a renewal application with respect to obtaining such greater exemption for the 2021 assessment roll; and

BE IT FURTHER RESOLVED, that the assessor shall make available renewal applications through postal mail or electronic means in order for eligible recipients to file renewal applications and no in-person appearance shall be required in order to file a renewal application.

This Resolution, having been approved by a majority vote of the Town Board, was declared duly adopted by the Supervisor of the Town of Copake.

Dated: January 14, 2021

Signature of Town Clerk, Town of Copake