

AUTHORITY TO GRANT EXEMPTIONS  
ON THE 2022 TOWN ASSESSMENT ROLL

BE IT HEREBY RESOLVED, hearing no objection, the Town Board, of the Town of Amsterdam, pursuant to the authority granted by Executive No. 11.1, issued by the Governor of the State of New York, does hereby direct the Town Assessor of the Town of Amsterdam to grant exemptions on the 2022 assessment roll in accordance with the Resolution attached hereto:

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WHEREAS, on December 26, 2021, Governor Kathy Hochul issued Order No. 11, declaring a state disaster emergency for the entire State of New York due to the COVID-19 pandemic; and

WHEREAS, this State disaster emergency has resulted in limited hours in municipal offices in the Town of Amsterdam and rendered senior citizens and individuals with disabilities residing in Town of Amsterdam homebound. These factors combined have made it difficult, if not impossible, for many in these populations to file their real property tax exemption applications in person and many, further, lack the ability to file such applications online; and

WHEREAS, in recognition of the above problems caused by the pandemic, Governor Hochul issued Executive Order No. 11.1 on December 26, 2021, thereby extending Executive Order No. 11. This extension of the Governor's Executive Order modifies subdivisions 7, 7-a and 8 of section 459-c of the Real Property Tax Law and subdivision 5, 5-a, 5-b, 5-c and 6 of Section 467 of the Real Property Tax Law, the effect of which permits the governing body of an assessing unit (i.e., the Town Board of the Town of Amsterdam to adopt a Resolution directing the Assessor to grant exemptions on the 2022 assessment to all property owners who received such exemptions on the 2021 assessment roll (i.e., senior citizens and individuals with disabilities with limited income), thereby dispensing with the need for such persons to file renewal applications to request such exemptions, and further dispensing with the requirement that assessors mail renewal applications to such persons; and

WHEREAS, Executive Order 11.1 further allows the governing body of said assessing unit, in any such Resolution, at its option, to include procedures by which its Town Assessor may require a renewal application to be filed if he has reason to believe than an owner who qualified for the exemption on the 2021 assessment roll may have since changed his or her primary residence, added another owner to the deed, transferred the property to a new owner or died; and

WHEREAS, pursuant to said Executive Order, the Town Board of the Town of Amsterdam wishes to adopt such Resolution directing the Town Assessor of the Town of Amsterdam to grant exemptions on the 2022 assessment roll to all eligible senior citizens and individual with disabilities with limited income, and granting the Town Assessor of the Town of Amsterdam the authority to require renewal applications for due cause, as discussed above, utilizing procedures outline below;

NOW THEREFORE BE IT RESOLVED, pursuant to the authority granted by Executive Order No. 11.1, issued by the Governor of the State of New York, that the Town Board of the Town of Amsterdam hereby directs the Town Assessor of the Town of Amsterdam to:

1. Grant exemptions on the 2022 assessment roll to all individuals who received the senior exemption on the 2021 assessment roll and all individuals who received the exemption on the

2021 assessment roll because they were recognized as a person with disabilities and limited income, thereby dispensing with the need for any such individuals to file renewal applications for such exemptions, except that;

2. The Town Assessor may, in his sole discretion, require a renewal application to be timely filed with his office if he has reason to believe that any such individual, who qualified for the aforementioned exemption on the 2021 assessment roll, may have since changed their primary residence, added another owner to the deed for the relevant property, transferred such property to a new owner or died. If the Town Assessor requires such renewal application be filed, he shall notify the owner of the subject property of such requirement by regular mail, with such notice shall containing instructions on how to file the renewal application. Said renewal application may be returned by mail or by making an appointment to drop same off at the Town Assessor's Office, 283 Manny's Corner Road, Amsterdam, NY 12010.

Sponsored by:

Seconded by:

Adopted this 26<sup>th</sup> day of January 2022.