

## Extension of Senior and Individual with Disabilities and Limited Income Exemption Opt-in



On December 18, 2020, Governor Cuomo issued Executive Order Number 202.83 which, among other things, gives local governments the ability to adopt a resolution extending the senior exemption and the individual with disabilities and limited income exemption through 2021 without the need for qualified individuals to file an application with the assessor. ***Note that this is an opt-in and the town has to adopt a resolution in order to extend this benefit to its residents.*** A sample resolution is provided below for your convenience.

Sample Resolution – Extension of Senior and Individual with Disabilities and Limited Income Exemption

WHEREAS, the state disaster emergency has resulted in limited hours in municipal offices and rendered seniors and individuals with disabilities homebound; and

WHEREAS, many seniors and individuals with disabilities do not have 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

WHEREAS, Governor Cuomo has issued Executive Order 202.83, which grants local governments the ability to adopt a resolution extending the exemption status for those seniors and individuals with disabilities entitled to certain real property tax exemptions; NOW THEREFORE

BE IT RESOLVED that the assessor shall extend the 2020 exemption status for those individuals receiving the senior exemption and the persons with disabilities and limited income exemption through 2021 without a renewal application except in the circumstances elucidated below; and

BE IT RESOLVED that the assessor may require a renewal application if he or she believes that an owner that qualified for the 2020 exemption has since changed their primary residence, added another owner to the deed, transferred the property to a new owner, or died.