

VILLAGE OF POMONA

100 LADENTOWN ROAD

POMONA, N.Y. 10970

Phone (845) 354-0545 ~ Fax (845) 354-0604

BOARD OF TRUSTEES MEETING/ PUBLIC HEARING

DECEMBER 19, 2022

8PM

AGENDA

SALUTE TO THE FLAG

OPEN PERIOD

PUBLIC HEARING REGARDING TAX AMMENDMENT

PUBLIC HEARING

A. 43 TAMARACK LANE- HOUSE OF WORSHIP

B. 34 NORTH RIDGE ROAD- HOUSE OF WORSHIP

APPROVAL OF AUDITED CLAIMS

CULTURAL CENTER REPORT

NEW BUSINESS

OLD BUSINESS

PARKS AND MAINTENANCE

BUILDING & ENGINEERING

TRUSTEES PERIOD

OFFICE PERIOD

LEGAL

EXECUTIVE SESSION

VILLAGE OF POMONA

**LOCAL LAW NO. 5 OF 2022
AMENDING CHAPTER 120 (TAXATION) OF THE VILLAGE CODE
OF THE VILLAGE OF POMONA, NEW YORK**

A LOCAL LAW to amend Chapter 120, Article I (Senior Citizens Tax Exemption) pursuant to Section 467 of the Real Property Tax Law of the State of New York and Chapter 120, Article VIII (Persons with Disabilities and Limited Incomes) of the Village Code of the Village of Pomona, Rockland County, New York pursuant to Section 459-c of the Real Property Tax Law of the State of New York.

BE IT ENACTED AS FOLLOWS:

Section 1. Authority

This Local Law is enacted pursuant to the provisions of Section 459-c and 467 of the Real Property Tax Law of the State of New York.

Section 2. Title and Purpose

This law shall be known as and may be cited as “Local Law No. 5 of 2022.”

The purpose of this Local Law is to amend Chapter 120 (Taxation) of the Village Code to increase the maximum income eligibility levels in accordance with Section 459-c and 467 of the New York State Real Property Tax Law concerning senior citizen exemptions and exemptions for persons with disabilities.

Section 3. Amendment to Chapter 120, Article I (Senior Citizens Tax Exemption):

Section 120-7, Subdivision D is amended as follows:

D. Pursuant to § 467 of the Real Property Tax Law, the percentage of the assessed valuation of real property which is exempt from taxation will be determined on the basis of annual income in accordance with the graduated schedule set forth below. "Annual Income" refers to the owner or the combined income of all of the owners for the income tax year immediately preceding the date that the application is filed. Where title of the property is vested in either a husband or wife, annual income is the combined income of the husband and wife. In computing net rental income or net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income. Such income shall include social security and retirement benefits, interest, dividends, total gains from sale or exchange of a capital asset in the same tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts or inheritances received during the twelve-month period and medical and drug expenses that are not reimbursed or paid by insurance. Veteran's disability compensation shall not be included in the calculation of income limits for the partial tax exemption contained in § 467 of the Real Property Tax Law.

Annual Income Ranges	Exemption Percentage
Less than \$50,000	50%
\$50,000 but less than \$51,000	45%
\$51,000 but less than \$52,000	40%

\$52,000 but less than \$53,000	35%
\$53,000 but less than \$53,900	30%
\$53,900 but less than \$54,800	25%
\$54,800 but less than \$55,700	20%
\$55,700 but less than \$56,600	15%
\$56,600 but less than \$57,500	10%
\$57,500 but less than \$58,400	5%

Section 4. Amendment to Chapter 120, Article VIII (Exemptions for Persons with Disability and Limited Incomes).

Section 120-53, Subdivision A is amended to read:

- A. The percentage of assessed valuation of real property which shall be exempt from taxation pursuant to this Article shall be as follows:

Annual Income	Percentage of Assessed Valuation Exempt from Taxation
Less than \$50,000	50%
\$50,000 but less than \$51,000	45%
\$51,000 but less than \$52,000	40%
\$52,000 but less than \$53,000	35%
\$53,000 but less than \$53,900	30%
\$53,900 but less than \$54,800	25%
\$54,800 but less than \$55,700	20%
\$55,700 but less than \$56,600	15%
\$56,600 but less than \$57,500	10%
\$57,500 but less than \$58,400	5%

Section 5. Repeal, Amendment, and Supersession of Other Laws

All other Resolutions, Ordinances or Local Laws of the Village of Pomona, which conflict with the provisions of this Local Law are hereby superseded or repealed to the extent necessary to give this Local Law full force and effect.

Section 6. State Environmental Quality Review Act

Pursuant to 6 NYCRR 617.5 (20) and (27), this Local Law is classified as a Type II action which requires no further review under the State Environmental Quality Review Act.

Section 7. Severability

If the provisions of any article, section, subsection, paragraph, subdivision or clause of this Local Law shall be judged invalid by a court of competent jurisdiction, such order of judgment shall not affect or invalidate the remainder of any article, section, subsection, paragraph, subdivision or clause of this Local Law.

Section 8. Code Preparation.

The Village's Code preparation contractor is authorized, without further action of the Village Board, to correct typographical errors, numbering and other related technical changes that do not affect or alter the substantive provisions of this local law.

Section 9. Effective Date

This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Section 27 of the New York Municipal Home Rule Law.