

Local Law # 3 – Town of Thurston, County of Steuben

Filed with the State of New York this 23rd day of February 2026

TOWN OF THURSTON

COUNTY OF STEUBEN

LOCAL LAW # 3 OF THE YEAR 2026

A local law – PROVIDING FOR PARTIAL EXEMPTION FROM TAXATION OF REAL PROPERTY OWNED BY PERSONS WITH DISABILITES AND LIMITED INCOMES

Be It Enacted by the TOWN BOARD of the TOWN OF THURSTON as follows:

SECTION 1. Legislative Intent

The purpose of this local law is to provide real estate tax relief to persons with disabilities and limited incomes.

SECTION 2. Legislative Authority

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

SECTION 3. Title

This local law shall hereafter be known as Real Property Tax Exemption Law for persons with disabilities and limited incomes.

SECTION 4. Real Property Exemption

- A. If the income of the owner or the combined income of the owners for the income tax year immediately preceding the date of the making application for the exemption exceeds the sum of \$43,299, the sliding scale option authorized by Real Property Tax Law Section 467(1)(b)(1) shall be applicable.

- B. For the purpose of this local law:
 - 1. “Sibling” shall mean a brother or a sister, whether related through half blood, whole blood or adoption.
 - 2. A person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person’s ability engage in one or more major life activities, such as caring for one’s self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who (i) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under

the federal Social Security Act, or (ii) is certified to receive Railroad Retirement Disability benefits under the federal railroad Retirement Act, or (iii) has received a certificate from the state commission for the blind and visually handicapped stating that such person is legally blind.

An award letter from the Social Security Administration or the Railroad Retirement Board or a certification from the state commission for the blind and visually handicapped shall be submitted as proof of disability.

C. Any exemption provided by this section shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed; provided, however, that no parcel may receive an exemption for the same municipal tax purpose pursuant to both this section and section four hundred sixty-seven of the Real Property Tax Law.

D. No exemption shall be granted:

- 1 If the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the amounts set forth in the sliding scale in Section 4 (A). Income tax year shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return, or if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset, which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances or monies earned through employment in the federal foster grandparent program, and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. In computing net rental income and 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;
- 2 Unless the property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not so used

exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section;

- 3 Unless the real property is the legal residence of and is occupied in whole or in part by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in section twenty-eight hundred one of the public health law, provided that any income accruing to that person shall be considered income for the purposes of this section only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.

SECTION 5. Application Process

- A. Application for such exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed by the state board, and shall be filed in such assessor's office on or before the appropriate taxable status date; provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this section is first sought or the disability is first determined to be permanent.
- B. At least sixty days prior to the appropriate taxable status date, the assessor shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the exemption to continue to be granted. Failure to mail such application form or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

SECTION 6. Trusts

Notwithstanding any other provision of law to the contrary, the provisions of this section shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to subdivision one of this section, were such person or persons the owner or owners of such real property.

SECTION 7. Validity

If any section, subsection, paragraph, clause, sentence or phrase of this local law is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such decision shall not affect the validity of the remaining portion thereof.

SECTION 8. Effective Date

This local law shall take effect immediately upon filing in the Office of the New York Secretary of State as provided in the New York Municipal Home Rule Law §27.