RESOLUTION #3 OF 2022

A RESOLUTION DIRECTING THE ASSESSOR TO RENEW CERTAIN REAL PROPERTY TAX EXEMPTIONS WITHOUT REQUIRING AN APPLICATION

At a regular meeting of the Town Board of the Town of Middletown, held at the Middletown Town hall and a board meeting on the 12th day of January 2022, the following resolution was offered and seconded:

WHEREAS, in response to the ongoing COVID-19 pandemic, the Governor of New York State has issued Executive Order 11.1, which, among other things, addresses the renewal of certain real property tax exemptions; and

WHEREAS, such Executive Order specifically provides for the renewal of exemptions for persons with disabilities under Real Property Tax Law Section 459-c and for persons age sixty-five (65) or older under Real Property Tax Law Section 467; and

WHEREAS, the said Executive Order allows a town, by resolution, to direct its assessor to renew exemptions under Real Property Tax Law Section 459-c or Real Property Tax Law Section 467 on the 2022 assessment roll to all property owners who received such exemptions on the 2021 assessment roll without requiring receipt of a renewal application; and

WHEREAS, the said Executive Order allows a town to set procedures by which the assessor may require a renewal application to be filed when he or she has reason to believe that 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 is now deceased; and

WHEREAS, the Town of Middletown, for the benefit of its residents, desires to provide for the renewal of such exemptions under Real Property Tax Law Section 459-c and Real Property Tax Law Section 467 pursuant to Executive Order 11.1 without requiring the filing of an application for such exemption(s).

NOW THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Middletown hereby directs the Assessor of the Town of Middletown, in accordance with Executive Order 11.1, to renew exemptions under Real Property Tax Law Section 459-c or Real Property Tax Law Section 467 on the 2021 assessment roll to all property owners who received such exemptions on the 2021 assessment roll without requiring receipt of a renewal application; and be it further

RESOLVED, that the Assessor of the Town of Middletown may still require the filing of a renewal application where the Assessor has reason to believe that 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, is now deceased or that some other disqualifying event has occurred; provided that, if the Assessor requires the filing of a renewal application, the Assessor shall provide written notice to the property owner that such renewal application is required; and be it further

RESOLVED, that this Resolution shall take effect immediately.

WHEREUPON, the Resolution was put to a vote and recorded as follows:

Motion made by: Brian Sweeney

Seconded by: Christopher Dabritz

Resolution adopted by a vote of <u>5</u> ayes and <u>0</u> nays

I hereby certified that the above resolution was duly adopted by the Town Board of the Town of Middletown at its regular meeting held on January 12th, 2022.

Dated: January 12th, 2022

Patricia F. Kelly, Town Cler

Town of Middletown

SEAL

STATE OF NEW YORK }
COUNTY OF DELAWARE
TOWN OF MIDDLETOWN

I have compared the preceding copy with the original Resolution on file in this office adopted by the Town Board of Middletown at a regular meeting held January 12th, 2022, and I DO HEREBY CERTIFY the same to be a correct transcript therefrom and of the whole of the original. I further certify the vote thereon was as follows:

MEMBERS PRESENT

Supervisor Davis Councilperson Sweeney Councilperson Delameter Councilperson Williams Councilperson Dabritz

Dated: January 12th, 2022

MEMBERS ABSENT

VOTE

Yea/Nay/Abstain Yea/Nay/Abstain Yea/Nay/Abstain Yea/Nay/Abstain Yea/Nay/Abstain

Patricia F. Kelly, Town Clef

Town of Middletown

SEAL