

To: Honorable Town Board

From: Erik Finbar, Town Assessor

Date: 1/10/2022

RE: Executive Order 11.1

Honorable Board Members:

Kindly adopt the attached resolution adopting Executive Order 11.1. This is a local option regarding renewals of Low Income Seniors and Individuals with Disabilities and Limited Income Exemptions.

On December 26, 2021, Governor Hochul issued Executive Order Number 11.1. This Executive order is to:

"Permit the Governing body of an assessing unit to adopt a resolution directing the assessor to grant exemptions pursuant to such section on the 2022 Assessment Roll to all property owners who received the exemption on the 2021 Exemption roll, thereby dispensing with the need for renewal applications from such persons and further dispensing with the Assessors need to mail renewal applications to such persons"

This order gives Local Government the Option to have their 2022 Property Tax exemption covered Under Real Property Tax Law 467(Low Income Senior) or Real property Tax Law 459-c (Low Income Disability) the ability to adopt a resolution that would allow the Assessor to automatically renew the exemption, and to avoid the public and the staff at the Government Office to have any unnecessary contact due to Covid 19 concerns. This is for the 2022 Exemption and Assessment Roll. These exemptions support tax bills for September 2022 School, and January 2023 Town and County. The Assessor of the Town of West Seneca is asking the Town Board to adopt it as follows

Adoption of Executive Order 11.1 regarding renewals of Low Income Senior and Individual with Disabilities and Limited Income Exemptions.

WHEREAS, the Covid 19 Global Pandemic, and the recent significant increases in Transmission and Hospitalizations 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 Hochul has issued Executive Order 11.1, which grants local governments the ability to adopt a resolution that eliminates the renewal requirements covered under Real Property Tax Law 467 & 459-c

NOW THEREFORE BE IT RESOLVED that the Town Board of The Town of West Seneca adopt a resolution in agreement with the executive Order 11.1 and direct the Assessor to not require renewals for those individuals receiving the Low Income Senior exemption and the Persons with Disabilities and Limited Income exemption for the 2022 Exemption & Assessment Roll without a renewal application except in the circumstances indicated 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 2021 exemption has since changed their primary residence, added another owner to the deed, transferred the property to a new owner, or passed away.