

RESOLUTION NO. 1 of 2022

**ALLOWING ASSESSORS TO AUTOMATICALLY RENEW
2021 ASSESSMENT ROLL EXEMPTIONS TO THE 2022 ASSESSMENT ROLL
FOR LOW-INCOME SENIOR/DISABLED PROPERTY OWNERS
IN ACCORDANCE WITH NYS EXECUTIVE ORDER 11.1**

WHEREAS, on December 26, 2021, the New York State Governor issued Executive Order 11.1;
and

WHEREAS, Executive Order 11.1 allows for the automatic renewal of the Real Property Tax exemptions afforded in subdivisions 7, 7a and 8 of Section 459-C of the Real Property Tax Law and subdivisions 5, 5-a, 5-b, 5-6 and 6 of Section 467 of the Real Property Tax Law if the assessing unit adopts a resolution directing the assessor to grant exemptions pursuant to such section on the 2022 Assessment Roll to all property owners that qualified and received the exemption(s) on the 2021 Assessment Roll; and

WHEREAS, this would allow low-income senior/disabled property owners to not have to file an exemption renewal application with the Town of Lenox in order to continue their exemption on the 2022 Assessment Roll; and

WHEREAS, this Order also allows the governing body of the assessing unit to put a local option for when the assessor might require a renewal application;

NOW, THEREFORE, BE IT RESOLVED, that the Town of Lenox Board allow the automatic renewal of exemptions for RPTL 459-c and RPTL 467 as were received on the 2021 Assessment Roll to carry forward to the 2022 Assessment Roll;

AND, BE IT FURTHER RESOLVED, that the Town Assessor can review the 2022 income for property owner's whose income may have dropped in 2020 to ensure that the largest exemption is granted to the property owner if the income is provided by the federal deadline to submit income taxes with an extension which aligns with the corresponding taxable status date;

AND BE IT FUTHER RESOLVED, that the Town of Lenox can require a renewal application, to be filed by the taxable status date, in instances where the Assessor has reason to believe that an owner who qualified for the exemption on the 2021 Assessment Roll may have since changed their primary residence, added another owner to the deed, transferred the property to a new owner or died or had a change in income.