

**Local Law No. \_\_ of 2025, entitled:**

**“Local Law Amending Town Code Chapter 210 (Taxation) Regarding Social Security Income”**

BE IT ENACTED BY, the Town Board of the Town of Clinton as follows:

1. Section 9 of Chapter 210 (Taxation) of the Town Code is hereby amended by repealing the existing Sub-Section (B) and replacing it with a new Sub-Section (B) which shall read as follows:

**§ 210-9. Application for exemption; notification.**

- B.** “Annual income” shall include 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 an application for exemption. “Income tax year” shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return, or if not 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 the wife, or ex-husband or ex-wife, is absent from the property as provided in Real Property Tax Law § 467(ii)(d), 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 but not be limited to 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, or inheritances, payments made to individuals because of their status as victims of Nazi persecution, as defined in P.L. 103-286, 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. The provisions of this subsection notwithstanding, such income shall not include veterans disability compensation, as defined in Title 38 of the United States Code **and any social security benefits that are not included in an applicant's adjusted gross income, as set forth in Section 467(3)(a) of the Real Property Tax Law.** 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. The invalidity or unenforceability of any section, subsection, paragraph, sentence, clause, provision, or phrase of this Local Law, as declared by the valid judgment of any court of competent jurisdiction to be unconstitutional, shall not affect the validity or enforceability of any other section, subsection, paragraph, sentence, clause, provision, or phrase of this Local Law, which shall remain in full force and effect.
3. This Local Law is adopted pursuant to the New York State Constitution, New York Municipal Home Rule Law § 10, and New York Real Property Tax Law § 467 to advance and protect the health, safety, and welfare of the Town.
4. To the extent that any provision of this Local Law is inconsistent with Town Law §§ 263, 274-a, 274-b or any other provision of Article 16 of the Town Law, the provisions of this Local Law are expressly intended to and do hereby supersede any such inconsistent provisions under the Town's municipal home rule powers, pursuant to Municipal Home Rule Law §10(1)(ii)(d)(3); §10(1)(ii)(a)(14) and §22 to supersede any inconsistent authority.