

Local Law No. - 2020

This local law shall be known as the “Emergency Extension for Filing of an Application for a Senior Citizen Exemption” Law.

BE IT ENACTED by the Town Board of the Town of Mamaroneck

Section 1 – Purpose:

The Town Code requires those persons aged 65 or older who want to apply for a partial exemption from real estate taxes to file an application therefor by no later than May 1 of each calendar year. The novel coronavirus pandemic may make it impossible for certain eligible persons to meet this deadline. So that such persons do not miss the opportunity to file for such exemption, this local law extends the time for filing an application for the 2020 assessment roll to coincide with the last date for filing an administrative complaint challenging an assessment appearing on the Town’s 2020 tentative assessment roll.

Section 2 – Amendment of a current section of the Mamaroneck Code:

Section 195-6 A of the Code of the Town of Mamaroneck hereby is repealed and the following substituted in its place:

- A. The owner or all of the owners must file an application annually in the Assessor's office of the Town in which the real property is located. Applications must be filed in the Assessor's office on or before the taxable status date of the Town assessment roll, which is May 1 of each calendar year. Notwithstanding the preceding sentence, the last date for filing such application in 2020 shall be June 16, 2020.

Except as so amended, section 195-6 shall remain in full force and effect.

Section 3 – Severability:

Should any provision of this Local Law be declared invalid or unconstitutional by any court of competent jurisdiction, such declaration of unconstitutionality or invalidity shall not affect any other provisions of this Local Law, which may be implemented without the invalid or unconstitutional provisions.

Section 4 – Effective Date:

This Local Law shall become effective upon filing with the Secretary of State.

March 18, 2020