

ARTICLE V
SPECIAL TAX PROVISIONS

Section 501. Senior Citizen Low Income Special Tax Provisions.

(a) Definitions. For the purpose of this Section, the following definitions shall apply:

(1) "Homestead." A dwelling used as a home, occupied by a taxpayer as a primary residence. A homestead shall also include mobile homes which are assessed as realty for local property tax purposes and the land upon which the mobile home is situated and other similar living accommodations, as well as a part of a multi-dwelling or multipurpose building and a part of the land upon which it is built to the extent that the eligible taxpayer is chargeable by the City for property taxes. It shall also include premises occupied by an eligible taxpayer if he or she is required "by law" to pay a property tax by reason of his or her ownership or rental (including a possessory interest) in the dwelling, the land, or both or is a resident owner of a cooperative; provided that the term "by law" shall not be deemed to include a contractual obligation between the eligible taxpayer and a person who would otherwise be responsible to the City for the amount of the tax. An owner includes a person in possession under contract of sale, deed of trust, life estate, joint tenancy [or], tenancy in common or a cooperative interest.

(2) "Low Income Taxpayer."

(5) "Special Tax Provision." The eligibility for and the refund or forgiveness of a portion of the taxpayer's real estate tax liability.

(b) Special Tax Provisions, Refund or Forgiveness of Real Estate Taxes.

(c) Application; Proof of Claim.

(1) Except as otherwise provided in this subsection, an application for real estate tax refund or forgiveness of taxes shall be filed with the Department on or before the thirty-first day of January of the calendar year in which real estate taxes are due and payable. Only one taxpayer for each homestead shall be entitled to the real estate tax refund or forgiveness of taxes. If two or more persons residing at any homestead meet the qualification for a real estate tax refund or forgiveness of taxes they may determine among themselves who shall receive the refund or forgiveness of taxes. If they are unable to agree, the Department shall determine to whom the refund or forgiveness of taxes is to apply.

(A) Effective October 1, 2014, the Department, at its discretion, is authorized to grant exceptions to the deadline provided in paragraph (1) of this subsection upon the provision that an owner of real property provide evidence of hardship or

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evidence of other good cause. Hardship shall be determined based on a consideration of various factors such as, but not limited to, household income, household expenses, household size, available excess liquid assets, or any other factors that the Department may decide to consider in determining hardship. The Department shall establish by policy as to whether such factors shall be considered individually or shall be based on a combination of factors. The Department shall consider and shall determine "evidence of other good cause" based on the facts as presented by an owner of real property. A request for an exception to the deadline shall be on a form as prescribed by the Department. The Tax Review Board is authorized to review any adverse final determination by the Department relating to an individual's application for an exception, in like manner and with the same effect as a Petition for Review, as provided in Chapter 19-1700 of the Code.

(2) Each application shall include reasonable proof of household income, the location and nature of the property claimed as a homestead and the tax bill or receipt for the real estate taxes owed or paid in connection with the occupancy of the homestead. It shall not be necessary that real estate taxes are paid directly by the taxpayer. The first application filed shall include proof that the taxpayer or his spouse is or will be age sixty-five (65) or older during the calendar year in which real estate taxes are due and payable.

(A) A copy of the applicable document, or a combination thereof, listed for each of the following items are acceptable as proof for purposes of this Section:

(i) Proof of Household Income.

(iii) Proof of Age.

- Birth Certificate
- Church Baptismal Record
- Hospital Birth Record

The following documents are not acceptable as proof of age:

- Social Security Card
- Hunting License
- Fishing License
- Any other document on which the taxpayer has supplied the date of birth arbitrarily and without proof.

(B) Applications for residents of a cooperative shall be in the manner and form prescribed by the Revenue Commissioner. Only eligible resident owners (i.e.

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those meeting the definitions of Low Income Taxpayer and Senior Citizen pursuant to this section) of a cooperative may submit applications. The cooperative may render assistance to the resident in the completion of the application but the tax relief provided pursuant to this section is for the benefit of the eligible resident only. Under no circumstances may any of the tax relief attributable to the eligible resident be shared with the cooperative or with other residents who are ineligible due to their age or income.

(d) Prohibited Conduct: Penalties and Additions. No taxpayer shall intentionally make any false statement when making application for eligibility to receive the benefit of the special tax provisions pursuant to this Section and Chapter 19-2900 of the Code. If it is determined that a taxpayer made application for such special tax provisions on the basis of a false statement the eligibility for the special tax provisions is null and void and the applicant shall be required to pay the outstanding tax liability and any additions, interest or penalties computed as if the taxpayer had never been granted the special tax provisions.

_____ **Bold, Italics and Underline denotes new language**

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Date: 7-31-18

Frank Breslin, CPA

Revenue Commissioner