

Chapter 21

TAXATION*

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*Cross reference—Licenses, permits and miscellaneous business regulations, Ch. 12.

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ARTICLE I. IN GENERAL

Sec. 21-1. Enclosure of general town information.

The tax collector of the town may enclose with tax bills mailed in accordance with Section 922 of the Real Property Tax Law any general town information approved by the town board to be included with said tax bills.

(L.L. No. 1 of 1990, § 1)

Secs. 21-2—21-25. Reserved.

ARTICLE II. TAX EXEMPTIONS*

DIVISION 1. GENERALLY

Sec. 21-26. Business incentive exemption.

(a) In accordance with the provisions of Section 485-b, Subdivision 7, the town hereby elects to reduce the percentage of exemptions to zero (0) percent each and every year.

(Code 1966, § 35-1; L.L. No. 5 of 1993, §§ 1, 3)

Secs. 21-27—21-35. Reserved.

DIVISION 2. ELDERLY PERSONS†

Sec. 21-36. Exemption.

Pursuant to and in accordance with the provision of Section 467 of the Real Property Tax Law, Chapter 616 of the Laws of 1966, as amended, and as further amended by Chapter 1879 of the Laws of 1977, as amended, and Chapter 588 of the Laws of 1989, real property situated in the town subject to taxation by the town and owned by one (1) or more persons, each of whom is sixty-five (65) years of age or over, or real property

*State law reference—Tax exemptions to be as provided by general law, N.Y. Const. art. XVI, § 1.

†Editor's note—Section 1 of L.L. No. 9 of 2000 repealed L.L. No. 9 of 1997 and enacted new provisions as herein set out. Prior to the adoption of L.L. No. 9 of 2000, section 1 of L.L. No. 9 of 1997 repealed L.L. No. 1 of 9 of 1995, from which Ch. 21, Art. II, Div. 2, §§ 21-36—21-40 derived. Section 2 of L.L. No. 9 of 1995 added a new Ch. 21 Art. II, Div. 2, to read as herein set out.

situated in the town, subject to taxation by the town and owned by a husband and wife, one (1) of whom is sixty-five (65) years of age or over, shall be exempt from real property taxation by the town to the extent as provided in the following schedule for qualified exemptions:

INCOME FROM	INCOME TO	% OF EXEMPTION
\$0	\$23,999	50%
\$24,000	\$24,999	45%
\$25,000	\$25,999	40%
\$26,000	\$26,999	35%
\$27,000	\$27,899	30%
\$27,900	\$28,799	25%
\$28,800	\$29,699	20%
\$29,700	\$30,599	15%
\$30,600	\$31,500	10%
\$31,501	& Over	0%

(L.L. No. 11 of 2000, § 2; L.L. No. 7 of 2008, § 2)

Sec. 21-37. Statutory qualifications.

No exemptions shall be granted and no exemption is hereby granted except under the conditions stated in Section 467, Subdivision 3, of the Real Property Tax Law.

(L.L. No. 11 of 2000, § 2)

Sec. 21-38. Application for exemption.

(a) Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed by the state board, to be furnished by the appropriate assessing authority, and shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in such assessor's office on or before the appropriate taxable status date.

(b) At least sixty (60) days prior to the appropriate taxable status date, the assessing authority shall mail to each person who was granted exemption, pursuant to this section, on the latest complete assessment roll an application form and a notice that such application must be filed on or before the taxable status date and be approved in order for the exemption to be granted. Failure to mail such application form and notice or failure of such person to receive the same shall not prevent levy, collection and enforcement of the payment of the taxes on property owned by such person.

(c) Notwithstanding the provisions of subsection 21-38(b), in the event the owner, or all of the owners, of property which has received an exemption pursuant to this section on the preceding assessment roll fail to file the application required pursuant to the section on or before taxable status date, such owner or owners may file the application, executed as if such application had been filed on or before the taxable status date, with the assessor on or before April 30th. (L.L. No. 11 of 2000, § 2; L.L. No. 3 of 2004, § 1)

Sec. 21-39. False statements.

Any conviction of having made any willfully false statement in the application for such exemption shall be punishable by a fine or not more than one hundred dollars (\$100.00) and shall disqualify the applicant or applicants from further exemption for a period of five (5) years. (L.L. No. 11 of 2000, § 2)

Sec. 21-40. Effective date.

This division shall take effect immediately but shall not apply to any real property taxes levied by the town prior to March 1, 2000. (L.L. No. 11 of 2000, § 2)

Secs. 21-41—21-45. Reserved.

DIVISION 3. CERTAIN QUALIFIED INFRASTRUCTURE

Sec. 21-46. Exemption for certain qualified infrastructure.

(a) Residential building lots which are part of a subdivision plat for residential development which includes infrastructure intended to be dedicated to a municipal corporation or a special district within the town in accordance with the provisions of real property tax law section 485-g shall be exempt from taxation to the extent of the increased assessed value of such lots resulting from the addition of such infrastructure for a period until the issuance of a certificate of occupancy, but in not event longer than three years from granting of the exemption herein, which certifies that a residence is constructed on a building lot in such subdivision.

- (b) (1) Such exemption shall be the value of the infrastructure proportionately applied to each of the lots in the subdivision.
- (2) Upon issuance of the certificate of occupancy, but in no event longer than three (3) years from granting of the exemption herein, the exemption provided shall lapse.

(c) For purposes of this law, infrastructure shall be comprised of the following public facilities which are intended to be dedicated to a municipal corporation or a special district thereof:

- (1) Streets.
- (2) Storm and sanitary sewers.
- (3) Drainage facilities.
- (4) Any other facilities required by a municipality to be installed in such residential subdivision as noted on the filed plat plan for such residential subdivision.

(d) Such exemption shall be granted only upon application by the owner of the real property on a form prescribed and made available by the state office of real property services. The applicant shall file the information as required by the state office of real property services. The application shall be filed with the assessor of the appropriate assessing unit. Such application shall be filed on or before the appropriate taxable status date of such assessing unit and not later than one year from the date of completion of such construction, installation or improvement. On approved subdivision lots in which such infrastructure has been completed as of the effective date of this local law, providing that the exemption under this section shall be applicable, and for which a certificate of occupancy has not been issued, application shall be made within one year from the effective date of this local law.

(L.L. No. 1 of 2004, §§ 1—4)