

Public Hearing March 9, 2020

VILLAGE OF WILLIAMSVILLE

LOCAL LAW NO. X of 2020

A Local Law Amending Chapter 97 (Taxation) To Modernize the the Senior Citizen Exemption Article

Section 1. Title

This Local Law shall be referred to as, “Senior Citizen Real Property Tax Exemption Law of 2020”.

Section 2. Purpose

The purpose of this Local Law shall be to amend Chapter 97 (Taxation) Article IV (Senior Citizen Exemption) to modernize said Article and increase the level of income eligible for said exemption.

Section 3.

Chapter 97 (Taxation), Article IV (Senior Citizen Exemption) is repealed in its entirety and replaced with the following:

§97-8. Real property Exemption for Persons Over Sixty-Five.

- A. The purpose of this article is to grant a partial exemption from taxation to the maximum extent of 50% of the assessed valuation of real property owned by certain persons with limited income who are 65 years of age or over.
- B. Qualifications and filing requirements.
 - (1) Only those persons meeting the requirements of § 467 of the Real Property Tax Law shall be entitled to the exemption hereby provided. Any person who will become 65 years of age on or before December 31 in the year of application shall be deemed qualified.
 - (2) Notwithstanding the time requirements for filing required for applications as provided in § 467 of the Real Property Tax Law, the assessing authority is authorized to accept applications for renewal of exemptions after taxable status date but on or before the date for hearing of complaints.

C. Value of M.

For the purpose of this article, M is equal to \$27,000. The value of M may be modified from time to time by the Town Board by resolution or amendment of this article.

D. Income limitation.

Partial exemption from taxation to the extent set forth in this article is granted to those persons having income or combined income as limited by § 467 of the Real Property Tax Law and not exceeding the amounts set forth in the following schedule for the income tax year immediately preceding the year of application for the exemption:

<u>Annual Income</u>	<u>Percentage of Assessed Valuation Exempt from Taxation</u>
M or less	50%
More than M but less than M+\$1,000	45%
M+\$1,000 or more but less than M+\$2,000	40%
M+\$2,000 or more but less than M+\$3,000	35%
M+\$3,000 or more but less than M+\$3,900	30%
M+\$3,900 or more but less than M+\$4,800	25%
M+\$4,800 or more but less than M+\$5,700	20%
M+\$5,700 or more but less than M+\$6,600	15%
M+\$6,600 or more but less than M+\$7,500	10%
M+\$7,500 or more but less than M+\$8,400	5%

E. Exclusion of veterans disability compensation.

For the purpose of calculating income in computing the applicable exemption in § 175-4 of this article, such income shall not include veterans disability compensation, as defined in Title 38 of the United States Code.

F. Renewal.

- (1) At least 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 completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the exemption to be granted. The assessing authority shall, within three days of the completion and filing of the tentative assessment roll, notify by mail any applicant who has included with their application at least one self-addressed, prepaid envelope, of the approval or denial of the application; provided, however, that the assessing authority shall, upon the receipt and filing of the application, send by mail notification of receipt to any applicant who has included two of such envelopes with the application. Where an applicant is entitled to a notice of denial pursuant to this subsection, such notice shall be on a form prescribed by the State Board.
- (2) Any person who has been granted exemption pursuant to this section of five consecutive completed assessment rolls shall not be subject to the requirements set forth in Subsection A of this section. However, said person shall be mailed an application form and a notice informing them of these rights. Such exemption shall be automatically granted on each subsequent assessment roll; provided, however, that when tax payment is made by such

person a sworn affidavit must be included with such which shall state that such person continues to be eligible for such exemption. Such affidavit shall be on a form prescribed by the State Board. If such affidavit is not included with the tax payment, the collecting officer shall proceed pursuant to § 551 of the Real Property Tax Law.

- (3) Notwithstanding any provision of law to the contrary, where a renewal application for the exemption authorized by this section has not been filed on or before the taxable status date, and the owner or owners believe that good cause exists for the failure to file the renewal application by said date, the owner or owners may, not later than the last day for paying taxes without incurring interest or penalty, submit a written request to the Assessor asking her or him to extend the filing deadline and grant the exemption. Such request shall contain an explanation of why the deadline was missed, and shall be accompanied by a renewal application, reflecting the facts and circumstances as they existed on the taxable status date. The Assessor may extend the filing deadline and grant the exemption if she or he is satisfied that (i) good cause existed for the failure to file the renewal application by the taxable status date, and (ii) the applicant is otherwise entitled to the exemption. The Assessor shall mail notice of her or his determination to the owner/owners. If the determination states that the Assessor has granted the exemption, she or he shall thereupon be authorized and directed to correct the assessment roll accordingly or, if another person has custody or control of the assessment roll, to direct that person to make the appropriate corrections. If the correction is not made before taxes are levied, the failure to take the exemption into account in the computation of the tax roll shall be deemed a "clerical error" pursuant to Real Property Tax Law § 467 and shall be corrected accordingly.

Section 4. Effective Date

This Local Law shall take effect immediately and be filed with the Secretary of State.