

**VILLAGE OF CAYUGA HEIGHTS
LOCAL LAW 2 OF THE YEAR 2011**

**A LOCAL LAW AMENDING ARTICLE 29, TAX EXEMPTION - SENIOR
CITIZENS, OF THE VILLAGE OF CAYUGA HEIGHTS ARTICLES**

Be it enacted by the Board of Trustees of the Village of Cayuga Heights as follows:

Section I. PURPOSE AND INTENT.

The purpose of this Local Law is to amend Article 29, Tax Exemption - Senior Citizens, of the Village of Cayuga Heights Articles and to implement in the Village of Cayuga Heights the terms and provisions of § 467 of the Real Property Tax Law of the State of New York, as amended, and to thereby provide a graduated maximum income exemption eligibility level for the granting of partial exemption from real property taxation to certain persons sixty-five (65) years of age or over.

Section II. AUTHORITY.

This Local Law is enacted pursuant to the grant of powers to local governments provided for in (i) Section 10 of the Municipal Home Rule Law to adopt and amend local laws not inconsistent with the provisions of the New York State Constitution or not inconsistent with any general law relating to its property, affairs, government or other subjects provided for in said Section 10 of the Municipal Home Rule Law and (ii) § 467 of the Real Property Tax Law of the State of New York.

Section III. TAX EXEMPTION - SENIOR CITIZENS

Article 29, Tax Exemption - Senior Citizens, of the Village of Cayuga Heights Articles is hereby deleted in its entirety and replaced with the following:

“SCHEDULE OF PARTIAL EXEMPTION.

A. Pursuant to the provisions of § 467 of the Real Property Tax Law of the State of New York, real property located in the Village of Cayuga Heights owned by one or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife or by siblings, one of whom is sixty-five (65) years of age or over, or real property owned by one or more persons, some of whom qualify under § 467 of the Real Property Tax Law of the State of New York, and others of whom qualify under § 459-c of the Real Property Tax Law of the State of New York shall be partially exempt from taxation by said Village for the applicable taxes specified in said § 467 based upon the income of the owner or combined incomes of the owners. A person otherwise qualifying for such exemption shall not be denied the exemption if such person becomes sixty-five (65) years of age after the appropriate tax status date and before December 31st of the same year. For the purpose of

this Article, “sibling” shall mean a brother or sister, whether related through half blood, whole blood or adoption. Such partial exemption shall be to the extent set forth in the following schedule:

Annual Income of Owner or Combined Annual Income of Owners	Percentage of Assessed Valuation Exempt From Taxation
Up to \$28,000.00	50%
More than \$28,000.00 but less than \$29,000.00	45%
\$29,000.00 or more, but less than \$30,000.00	40%
\$30,000.00 or more, but less than \$31,000.00	35%
\$31,000.00 or more, but less than \$31,900.00	30%
\$31,900.00 or more, but less than \$32,800.00	25%
\$32,800.00 or more, but less than \$33,700.00	20%
\$33,700.00 or more, but less than \$34,600.00	15%
\$34,600.00 or more, but less than \$35,500.00	10%
\$35,500.00 or more, but less than \$36,400.00	5%

B. The partial exemption provided by this Article shall, however, be limited to such property and persons as meet the conditions, exclusions and limitations as set forth in § 467 of the Real Property Tax Law of the State of New York. This Article shall be administered in accordance with said section of the Real Property Tax Law, as now adopted and as it may be amended from time to time, and the provisions of said section shall be applicable to the effectuation of the exemption provided for in this Article.

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 of Equalization and Assessment 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. Notwithstanding anything to the contrary provided herein, any person who has been granted an exemption pursuant to this Article and in accordance with § 467 of the Real Property Tax Law of the State of New York on five (5) consecutive completed assessment rolls shall not be subject to the requirements set forth in Subdivision 6 of said § 467, provided that:

- (1) Said person shall be mailed an application form by the assessing authority and a notice informing such person of his or her rights; and
- (2) When tax payment is made by such person a sworn affidavit must be included with such payment which shall state that such person continues to be eligible for such

exemption, which affidavit shall be on a form prescribed by the State Board of Equalization and Assessment.

In such event, such exemption shall be automatically granted on each subsequent assessment roll.

FALSE STATEMENT.

Any conviction of having made any willful false statement on the application for such exemption shall be punishable by a fine of 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.”

Section IV. SUPERSEDING EFFECT.

All Local Laws, resolutions, rules, regulations and other enactments of the Village of Cayuga Heights in conflict with the provisions of this Local Law are hereby superceded to the extent necessary to give this Local Law full force and effect.

Section V. VALIDITY.

The invalidity of any provision of this Local Law shall not affect the validity of any other provision of this Local Law that can be given effect without such invalid provision.

Section VI. EFFECTIVE DATE.

This Local Law shall become effective immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2011.