

Chapter 119

TAXATION

ARTICLE I

Real Property Tax Exemption

- § 119-1. Title.
- § 119-2. Declaration of policy.
- § 119-3. Reduction of exemptions.
- § 119-4. Exemption eliminated.
- § 119-5. Referendum.

ARTICLE II

Filing of Applications for Senior Citizens Tax Exemption

- § 119-6. Statutory authority; procedure.

ARTICLE III

Tax Exemption for Physically Disabled

- § 119-7. Findings.
- § 119-8. Eligibility for exemption.
- § 119-9. Disability denied.
- § 119-10. Filing date.
- § 119-11. Determination of Assessor.
- § 119-12. Termination of exemption.

ARTICLE IV

Senior Citizens Tax Exemption

- § 119-13. Findings.
- § 119-14. Partial tax exemption scale.
- § 119-15. Eligibility.

ARTICLE V

Cold War Veterans Tax Exemption

- § 119-16. Legislative intent.

- § 119-17. **Definitions.**
- § 119-18. **Exemptions.**
- § 119-19. **Limitations.**

ARTICLE VI

Volunteer Firefighters and Ambulance Workers Exemption

- § 119-20. **Grant of exemption.**
- § 119-21. **Eligibility requirements.**
- § 119-22. **Application.**
- § 119-23. **Certification.**
- § 119-24. **No diminution of benefits.**

[HISTORY: Adopted by the Town Board of the Town of Conklin as indicated in article histories. Amendments noted where applicable.]

GENERAL REFERENCES

Assessment Review Board — See Ch. 8.
Assessor — See Ch. 10.

ARTICLE I

Real Property Tax Exemption
[Adopted 2-15-1977 by L.L. No. 1-1977]

§ 119-1. Title.

This article shall be known as the "Reduction of Exemption from Real Property Tax Law of the Town of Conklin."

§ 119-2. Declaration of policy.

It is declared to be the policy of the Town of Conklin to reduce the exemptions from taxation, special ad valorem levies and service charges allowed pursuant to § 485b of the Real Property Tax Law, on real property constructed, altered, installed or improved subsequent to July 1, 1976, and which was commenced subsequent to January 1, 1976, to zero exemptions, so that no real property in Town shall be exempt pursuant to § 485-b of the Real Property Tax Law.

§ 119-3. Reduction of exemptions.

The exemption from taxation, special ad valorem levies and service charges allowed by § 485-b of the Real Property Tax Law on real property constructed, altered, installed or improved subsequent to July 1, 1976, and commenced subsequent to January 1, 1976, the cost of which exceeds the sum of \$10,000, is

hereby reduced to zero exemptions.

§ 119-4. Exemption eliminated.

No real property in the Town of Conklin shall be exempt from taxation, special ad valorem levies and service charges pursuant to Section 485-b of the Real Property Tax Law.

§ 119-5. Referendum.

This article shall be subject to a referendum on petition pursuant to Section 24 of the Municipal Home Rule Law.

ARTICLE II

Filing of Applications for Senior Citizens Tax Exemption
[Adopted 1-28-1986 by L.L. No. 1-1986]

§ 119-6. Statutory authority; procedure.

Pursuant to the provisions of § 467, Subdivision 8, of the Real Property Tax Law, in the event that 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 this 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 the date for the hearing of complaints.

ARTICLE III

Tax Exemption for Physically Disabled
[Adopted 12-8-1992 by L.L. No. 1-1992]

§ 119-7. Findings.

The Town Board of the Town of Conklin has determined that it is appropriate to provide an exemption for the owners of real property who must construct improvements to real property as a result of a physical disability. This article is enacted pursuant to § 459 of the Real Property Tax Law of New York State.

§ 119-8. Eligibility for exemption.

An improvement to any real property used solely for residential purposes as a one-family, two-family or three-family residence shall be exempt from taxation to the extent of any increase in value attributable to such improvement, provided that such improvement is used for the purpose of facilitating and accommodating the use and accessibility of such real property by a resident owner of the real property who is physically disabled or a member of the resident owner's household who is physically disabled and who reside in the real property.

§ 119-9. Disability denied.

To qualify as physically disabled for purposes of this article, an individual must submit to the Assessor a certified statement from a physician licensed to practice in New York on a form prescribed by the State

Board of Real Property Services. Such statement must indicate that the individual has a permanent physical impairment which substantially limits one or more of an individual's major life activities. Such statement must also specifically state how the improvement to the real property facilitates and accommodates the use and accessibility of property. An individual who is legally blind may instead submit a certificate from the State Commission for the Blind and Visually Handicapped stating that such individual is legally blind.

§ 119-10. Filing date.

The application for exemption and appropriate certified statement shall be filed with the Assessor for the Town before the taxable status date of the Town.

§ 119-11. Determination of Assessor.

The Assessor has the sole discretion to determine that the improvement is necessary to facilitate and accommodate the use and accessibility by a resident who is physically disabled and that the applicant is entitled to an exemption. Upon approval of the application, the Assessor shall enter the taxable assessed value of the parcel with the amount of the exemption for the improvement entered in a separate column.

§ 119-12. Termination of exemption.

The exemption shall continue on the real property until the improvement ceases to be necessary to facilitate and accommodate the use and accessibility of the property by the resident for whom the application was made. The Assessor may request the submittal of updated applications and certified statements to support such a determination.

ARTICLE IV

Senior Citizens Tax Exemption
[Adopted 12-16-1997 by L.L. No. 3-1997]

§ 119-13. Findings.

The Town Board of the Town of Conklin has determined that it is appropriate to update the existing partial exemption formula for the payment of real property taxes by persons 65 years of age or over in the Town of Conklin. This article is enacted pursuant to § 467 of the Real Property Tax Law of New York State.

§ 119-14. Partial tax exemption scale. [Amended 11-25-2003 by L.L. No. 4-2003]

The Town Board of the Town of Conklin hereby adopts the following partial tax exemption scale for real property taxes in the Town of Conklin owned by person 65 years of age or over:

Annual Income of Owner or Combined Income of the Owners for the Tax Year Preceding the Date of Application	Percent Assessed Valuation Exempt From Taxation
\$0 to \$14,999	50%
\$15,000 to \$15,999	45%
\$16,000 to \$16,999	40%
\$17,000 to \$17,999	35%

Annual Income of Owner or Combined Income of the Owners for the Tax Year Preceding the Date of Application	Percent Assessed Valuation Exempt From Taxation
\$18,000 to \$18,999	30%
\$19,000 to \$19,799	25%
\$19,800 to \$20,699	20%
Income in excess of \$20,699	No exemption

§ 119-15. Eligibility.

The eligibility requirements for those seeking the partial tax exemption under this article shall be in accordance with the limits set forth under § 467 of the Real Property Tax Law.

ARTICLE V

Cold War Veterans Tax Exemption
[Adopted 7-13-2010 by L.L. No. 2-2010]

§ 119-16. Legislative intent.

The Real Property Tax Law of the State of New York was amended by adding a new § 458-b authorizing a real property tax exemption for Cold War veterans. It is the intention of this Town Board of the Town of Conklin by passage of this newly adopted article to provide the exemptions under § 458-b of the Real Property Tax Law to eligible persons for purposes of taxes levied by the Town of Conklin.

§ 119-17. Definitions.

As used in this article, the following terms shall have the meanings indicated:

ACTIVE DUTY — Full-time duty in the United States Armed Forces, other than active duty for training.

ARMED FORCES — The United States Army, Navy, Marine Corps, Air Force, and Coast Guard.

COLD WAR VETERAN — A person, male or female, who served on active duty in the United States Armed Forces for a period of more than 365 days, during the time period from September 2, 1945 to December 26, 1991, was discharged or released therefrom under honorable conditions and has been awarded the Cold War recognition certificate as authorized under Public Law 105-85, the 1998 National Defense Authorization Act.

LATEST CLASS RATIO — The latest final class ratio established by the state board pursuant to Title 1 of Article 12 of the Real Property Tax Law of the State of New York for use in a special assessing unit as defined in § 1801 thereof.

LATEST STATE EQUALIZATION RATE — The latest final equalization rate or special equalization rate established by the state board pursuant to Article 12 of the Real Property Tax Law . The state board shall establish a special equalization if it finds there has been a material change in the level of assessment since the establishment of the latest state equalization rate, but in no event shall such special equalization rate exceed 100. In the event the state equalization rate exceeds 100, then the state equalization rate shall be one hundred for the purpose of this article. When a special equalization rate is established for purposes of this section, the assessor is directed and authorized to recomputed the Cold War veterans exemption on the assessment roll by applying the special equalization rate instead of the latest state equalization rate

applied to the previous year and to make the appropriate corrections on the assessment roll, notwithstanding the fact that such assessor may receive the special equalization rate after the completion, verification and filing of such final assessment roll. In the event that the assessor does not have custody of the roll when such recomputation is accomplished, the assessor shall certify such recomputation to the local officers having custody and control of such roll, and such local officers are hereby directed and authorized to enter the recommended Cold War veterans exemption certified by the assessor on such roll.

QUALIFIED OWNER — A Cold War veteran, the spouse of a Cold War veteran, or the unremarried surviving spouse of a deceased Cold War veteran. Where property is owned by more than one qualified owner, the exemption to which each is entitled may be combined. Where a veteran is also the unremarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse was entitled.

QUALIFIED RESIDENTIAL REAL PROPERTY — Property owned by a qualified owner which is used exclusively for residential purposes; provided, however, that in the event that any portion of such property is not used exclusively for residential purposes, but is used for other purposes, such portion shall be subject to taxation, and only the remaining portion used exclusively for residential purposes shall be subject to the exemption provided by this section. Such property shall be the primary residence of the Cold War veteran or the unremarried surviving spouse of a Cold War veteran, unless the Cold War veteran or unremarried surviving spouse is absent from the property due to medical reasons or institutionalization for up to five years.

SERVICE-CONNECTED — With respect to disability or death, that such disability was incurred or aggravated, or that the death resulted from a disability incurred or aggravated, in the line of duty on active military, naval or air service.

§ 119-18. Exemptions.

A. The Town Board of the Town of Conklin adopts this article to provide that qualifying residential real property shall be exempt from taxation to the extent of 10% of the assessed value of such property; provided, however, that such exemption shall not exceed \$8,000 or the product of \$8,000 multiplied by the latest state equalization rate of the Town of Conklin.

B. In addition to the exemption provided by Subsection A of this subsection, where the Cold War veteran received a compensation rating from the United States Department of Veterans' Affairs or from the United States Department of Defense because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by 50% of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed forty thousand dollars, or the product of \$40,000 multiplied by the latest state equalization rate for the Town of Conklin.

§ 119-19. Limitations.

A. The exemption from taxation provided by this subdivision shall be applicable to Town real property taxes, commencing with the March 1, 2011 taxable status date, but shall not be applicable to taxes levied for school purposes or for county purposes unless and until the county adopts a similar local law.

B. If a Cold War veteran receives the exemption under § 458 or § 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive the exemption under this section.

C. (Reserved)¹

D. Application for this exemption shall be made by the owner, or all of the owners, of the property on a form prescribed by the state board. The owner or owners shall file the completed form in the assessor's office on or before the first appropriate taxable status date. The exemption shall continue in full force and effect for all appropriate subsequent tax years and the owner or owners of the property shall not be required to refile each year. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the penal law.

E. This article may be repealed by the Town Board of the Town of Conklin. Such repeal shall occur at least 90 days prior to the Town's taxable status date.

ARTICLE VI

Volunteer Firefighters and Ambulance Workers Exemption **[Adopted 3-28-2023 by L.L. No. 1-2023]**

§ 119-20. Grant of exemption.

An exemption of 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Town as long as eligibility requirements are met.

§ 119-21. Eligibility requirements.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service provided that:

- A. The property is owned by the volunteer firefighter or volunteer ambulance worker;
- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter or volunteer ambulance worker resides in the Town and the Town is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- E. The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town, which is hereby established as two years; or
- G. Any volunteer firefighter or volunteer ambulance worker who has achieved over 20 years of active volunteer service as certified by the authority having jurisdiction shall be granted the 10%

¹1. Editor's Note: Former Subsection C, regarding a ten-year exemption period, was repealed 3-22-2022 by L.L. No. 2-2022.

exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within the Town of Conklin.

H. The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death, and the residence continues to be the primary residence of the surviving spouse.

I. The un-remarried surviving spouse of a deceased, enrolled member killed in the line of duty as certified by the authority having jurisdiction, shall continue to receive the exemption provided for by this article as long as the deceased volunteer had been an enrolled member for at least two years, had been receiving the exemption at the time of his or her death, and the residence continues to be the primary residence of the surviving spouse.

§ 119-22. Application.

A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Town, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§ 119-23. Certification.

The Town Board must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

§ 119-24. No diminution of benefits.

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.