

Chapter 129

TAXATION

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

GENERAL REFERENCES

Assessor — See Ch. 5.

ARTICLE I

Veterans Tax Exemption

[Adopted 4-14-1983 by L.L. No. 1-1983]

§ 129-1. Grant of ratio exemption.

Because the Town of Hartland, effective as of the imposition of the 1982-1983 school tax, has changed its means of assessing by going from partial assessment to full value assessment, and said change has increased or decreased the ratio of exemption, a veteran shall be granted the ratio of exemption described in § 458, Subdivision 5(b), of the Real Property Tax Law.¹

1. Editor's Note: Subdivision 5(b) of § 458 of the Real Property Tax Law was redesignated as Subdivision 5(a) by L. 1984, c. 525, § 1. For current provisions relating to ratio exemption, see Subdivisions 5(a) of § 458 of the Real Property Tax Law.

ARTICLE II

**Alternate Veterans Tax Exemption
[Adopted 12-27-1984]****§ 129-2. Grant of maximum exemption.**

The Town Board of the Town of Hartland agrees to give the veterans the maximum exemption as mandated by law by the State of New York under the 1984 Veterans Real Property Tax Exemption Bill.

ARTICLE III

**Senior Citizens Tax Exemption ²
[Adopted 8-8-1996 by L.L. No. 3-1996³]****§ 129-3. Exemption granted.**

Subject to definitions, provisions, limitations and conditions contained in § 467 of the Real Property Tax Law, real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife or by siblings, one of whom is 65 years of age or over, shall be exempt from taxation by the Town of Hartland to the extent of 50% of the assessed value thereof.

§ 129-4. Income limitations.

The exemption from taxation provided for herein shall not be granted where the income of the owners of the real property for the income tax year immediately preceding the date of making application for the exemption exceeds \$15,500 or where the granting of such exemption is prohibited by § 467 of the Real Property Tax Law, as amended from time to time.

2. Editor's Note: Former Articles II and III were redesignated as Articles I and II, respectively, to accommodate the inclusion of L.L. No. 1-1989 as Article III.

3. Editor's Note: This local law superseded former Art. III, Senior Citizens Tax Exemption, adopted 9-9-1993 by L.L. No. 2-1993.

ARTICLE IV
**Exemption for Persons With Disabilities and Limited
 Income**
 [Adopted 7-13-2000 by L.L. No. 2-2000]

§ 129-5. Exemption granted; amount.

Real property owned by one or more persons with disabilities, or real property owned by a husband, wife or both, or by siblings, at least one of whom has a disability, and whose income, as hereafter defined, is limited by reason of such disability, shall be exempt from taxation for Town purposes to the extent as provided in the following schedule:

More Than	Annual Income Less Than	Change in Amount	Percentage of Exemption
\$0,00	\$12,025		50%
\$12,025	\$13,025	+\$1,000	45%
\$13,025	\$14,025	+\$2,000	40%
\$14,025	\$15,025	+\$3,000	35%
\$15,025	\$15,925	+\$3,900	30%
\$15,925	\$16,825	+\$4,800	25%
\$16,825	\$17,725	+\$5,700	20%
\$17,725	\$18,625	+\$6,600	15%
\$18,625	\$19,525	+\$7,500	10%
\$19,525	\$20,425	+\$8,400	5%
\$20,425			0%

§ 129-6. Definitions.

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

PERSON WITH A DISABILITY — One who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for

one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act; or is certified to receive Railroad Retirement Disability benefits under the federal Railroad Retirement Act; or has received a certificate from the state commission for the blind and visually handicapped stating that such person is legally blind. An award letter from the Social Security Administration or the Railroad Retirement Board or a certificate from the state commission for the blind and visually handicapped shall be submitted as proof of disability.

SIBLING — A brother or a sister, whether related through half blood, whole blood or adoption.

§ 129-7. Limitation on exemption.

Any exemption provided by this section shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed; provided, however, that no parcel may receive an exemption for the same municipal tax purpose pursuant to both this article and § 467 of the Real Property Tax Law.

§ 129-8. Exceptions.

No exemption shall be granted:

- A. If the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of \$20,425. "Income tax year" shall mean the twelve-month period for which the owner or owners filed a federal income tax return or, if no such return is filed, the calendar year. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year,

net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances or monies earned through employment in the federal foster grandparent program, and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. (In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.)

- B. Unless the property is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this article.
- C. Unless the real property is the legal residence of and is occupied in whole or in part by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in § 2801 of the Public Health Law, provided that any income accruing to that person shall be considered income for purposes of this article only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.

§ 129-9. Cooperative apartments.

The rules relative to cooperative apartments shall be adopted as part of this article as set forth in § 459-c, Subdivision 6(a), and (b) of the Real Property Tax Law.

§ 129-10. Application for exemption.

Application for such exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed

by the state board, and shall be filed in such Assessor's office on or before the appropriate taxable status date; provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this article is first sought or the disability is first determined to be permanent.

§ 129-11. Mailing of application and notice to continue exemption.

At least 60 days prior to the appropriate taxable status date, the assessor shall mail to each person who was granted exemption pursuant to this article on the latest completed 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 continue to be granted.

§ 129-12. Property held in trust.

Notwithstanding any other provision of law to the contrary, the provisions of this article shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to § 129-5 of this article, were such person or persons the owner or owners of such real property.

ARTICLE V

Exemption on Improvements Made for Benefit of Physically Disabled

[Adopted 7-14-2000 by L.L. No. 3-2000]

§ 129-13. Exemption granted.

Pursuant to § 459 of the Real Property Tax Law, The Town of Hartland hereby grants, for any real property used solely for residential purposes as a one-, two- or three-family residence, an exemption from taxation to the extent of any increase in value attributable to such improvement if such improvement is

used for the purpose of facilitating and accommodating the use and accessibility of such real property by:

- A. A resident owner of the real property who is physically disabled; or
- B. A member of the resident owner's household who is physically disabled, if such member resides in the real property.

§ 129-14. Applicability.

The exemption shall apply to improvements constructed prior to the effective date of this article, as well as improvements constructed after the effective date.