

**LOCAL LAW NO. 2 OF THE YEAR 1996**

**A LOCAL LAW REAL PROPERTY EXEMPTIONS / 65 & OLDER**

**ADOPTED BY TOWN OF CAMBRIA TOWN BOARD DECEMBER 5, 1996**

Be it enacted by the Town Board of the Town of Cambria as follows:

1. Real property owned by one or more persons, each of whom is sixty-five years of age or over, owned by husband and wife, or by siblings, one of whom is sixty-five of age or over, shall be exempt from taxation for Town purposes to the extent as provided in the following schedule:

ANNUAL INCOME PERCENT			EXEMPTION
\$12,025.00			50%
\$12,025.00	to	\$13,024.99	45%
\$13,025.00	to	\$14,024.99	40%
\$14,025.00	to	\$15,024.99	35%
\$15,025.00	to	\$15,924.00	30%
\$15,925.00	to	\$16,824.99	25%
\$16,825.00	to	\$17,724.99	20%
\$17,725.00	to	\$18,624.99	15%
\$18,625.00	to	\$19,524.99	10%

2. For the purposes of this Section, sibling shall mean a brother or sister, whether related through half blood or whole blood or adoption.
3. Any exemption provided by this Section shall be computed after all other partial exemptions allowed by law have been subtracted by the total amount assessed.
4. The real property tax exemption on the real property owned by husband and wife, one of whom is sixty-five years of age or over once granted shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two years of age.
5. 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 of exemption exceeds the sum of \$19,524.99. Income tax year shall mean the twelve month period for which the owner or owners filed a federal personal income tax return, or, if no such return is filed, the calendar year. Where title is vested in either the husband or the wife their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife, is absent from the property as provided in subparagraph (ii) of paragraph (d) of this subdivision; then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. 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, or inheritances. In computing net rental income and net income from self-

employment, no depreciation shall be allowed for the exhaustion, wear and tear or personal property held for the production of income; or

- (b) Unless the title of the property shall have been vested in the owner or one of the owners of the property for at least twenty-four consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of either a husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of twenty-four consecutive months. In the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property, the time of ownership of the property by transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of twenty-four consecutive months. Where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners taken by eminent domain or other involuntary proceeding, except a tax sale, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this section. Where a residence is sold and replaced with another within one year and both residences are within the state, the period of ownership of both the properties shall be deemed consecutive for purposes of the exemption from taxation by a municipality within the state granting such exemption. Where the owner or owners transfer title to property which, as of the date of transfer, was exempt from taxation under the provision of this section, the reacquisition of the title by such owner or owners within nine months of the date of transfer shall be deemed to satisfy the requirement of this paragraph that the title of the property shall have been vested in the owner or one of the owners for such period of twenty-four consecutive months. Where, upon or subsequent to the death of an owner or owners, title to property which, as of the date of such death was exempt from taxation under such provisions, becomes vested, by virtue of devise or descent from the deceased owner or owners, or by transfer by any other means within nine months after such death, solely in a person who, at the time of such death, maintained such property as a primary residence, the requirement of this paragraph that the title of the property shall have been vested in the owner or one of the owners for such period of twenty-four consecutive months shall be deemed satisfied; or
- (c) 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 section; or
- (d) Unless the real property is the legal residence of and is occupied in whole or in part by owner or by all the owners of the property; except where (i) an owner is absent from the residence while receiving health related care as an inpatient of a residential health care facility, as defined in section two thousand eight hundred one of the Public Health Law, provided that any income accruing to that person shall only be income only to the extent that it

exceeds the amount paid by such owner, spouse, or co-owner for care in that facility, and provided further, that, during such confinement, such property is not occupied by other than the spouse or co-owner of such owner; or (ii) the real property is owned by a husband and/or wife, or an ex-husband and/or ex-wife, and either is absent from the residence due to divorce, legal separation, or abandonment and all other provisions of this section are met, provided that, where an exemption was previously granted when both resided on the property, then the person remaining on the real property shall be sixty-two years of age or over.

6. The County of Niagara shall notify, or cause to be notified, each person owning residential real property in Niagara County of the provision of this Section. The provisions of this Subdivision may be met by a notice or legend sent on or with each tax bill to such person, reading "You may be eligible for senior citizen tax exemption. Senior citizens have until March 1<sup>st</sup> of each year to apply for such exemptions. For more information please call or write "Town Assessor," at the Town Hall, Town of Cambria, 4160 Upper Mountain Road, Sanborn, New York 14132 or (716) 433-7664 to explain the provisions of this Section. Failure to notify or cause to be notified any person who is eligible to receive the exemption provided by this Section or the failure of such person to receive the same shall not prevent the levy, collection, and enforcement of the payment of taxes on property owned by such person.
7. Application of 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. Notwithstanding any other provision of law, any person otherwise qualifying under this Section shall not be denied the exemption under the Section if he becomes sixty-five years of age after the appropriate taxable status date and on or before December thirty-first of the same year.
8. At least sixty 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 his 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 Subdivision, such notice shall be on a form prescribed by the State Board and shall state the reasons for such denial and shall further state that the applicant may have such determination reviewed in the manner provided by law. Failure to mail any such application form or notices or the failure of such person to receive any of the same shall not prevent the levy, collection, and enforcement of the payment of the taxes on property owned by such person.
9. Any conviction of having made any willful false statement in the application for such exemption shall be punishable by a fine of not more than one hundred dollars and shall disqualify the applicants from further exemption for a period of five years.

This Local Law repeals prior tax exemptions for senior citizens with the Town of Cambria for 65 and older.

The annual income and exemption percentage provided herein may be adjusted or modified by the Cambria Town Board by resolution as permitted by State Law.