1966

TOWN OF ENFIELD

LOCAL LAW NO. ____

1966

A local law of the Town of ENFIELD, State of New York, providing for a partial tax exemption of real property owned by certain persons with limited income sixty-five (65) years of age or older.

BE IT ENACTED by the Town Board of the Town of ENFIELD as follows:

Section 1. The exemptions hereinafter set forth shall apply only to taxes levied by the Town of ENFIELD exclusive of special ad valorem levies or special assessments.

Section 2. The following requirements must be met in order to qualify for an exemption:

1. All the owners of the real property must be 65 years of age or over on the date the application for said exemption is filed;

2. Title to the property must have been vested in the owners of the property for at least 5 years prior to the date of the application;

3. The property must be used exclusively for residential purposes and be occupied in whole or in part by the owner or owners and said property must be their legal residence;

4. The income of all the owners must not exceed $3,000 during the 12-month period immediately preceding the date of application. Where the title to the property is vested in either a husband or wife, the combined income of the husband and wife may not exceed $3,000. "Income" includes all social security and retirement payments, interest, dividends, rental income, salaries or other earnings including income from self-employment. It does not include gifts or inheritances received during the 12-month period. The burden of proof is upon the applicants to show eligibility and they may be required to obtain and submit copies of their latest Federal and State income tax returns; social security statements, etc.

Section 3. The owner or owners of the property must file an application with the local Assessor at least 90 days before the date for filing the final Assessment Roll for the Town of ENFIELD. Applications for exemptions from the Town Tax must be filed with the local Assessor. Applications for exemptions by the owner or owners must be filed annually. Application forms will be furnished by the local Assessors.

Section 4. If the application requesting a tax exemption is granted by the Assessor then, and in that event, the real property owned by the owner or owners shall be assessed at 50% of the assessed value for the year in which it is granted.

Section 5. Pursuant to Section 467 of the Real Property Tax Law, any conviction of having made any wilful false statement in the application i 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 6. This Local Law is subject to permissive referendum.