

TOWN OF ENFIELD, TOMPKINS COUNTY, NEW YORK
LOCAL LAW # 7-2022

**SENIOR AND DISABLED CITIZENS' REAL
PROPERTY PARTIAL TAX EXEMPTIONS**

SECTION 1: **Repealed and Effective Date:** All prior local laws, ordinances, resolutions and other prior legislation of the Town of Enfield relating to senior citizen and disabled citizen tax exemptions, as allowed under and pursuant to the authority granted to the Town of Enfield as a taxing authority by and through the New York State Real Property Tax Law § 467, be and hereby are repealed and superseded hereby. In the event of any irreconcilable conflict between this local law and the New York State Real Property Tax Law, such state statutes shall govern. This local law shall take effect immediately upon adoption.

SECTION 2: **Authority and Purposes:** Pursuant to the provisions of § 467 of the Real Property Tax Law of the State of New York, real property located in the Town of Enfield, County of Tompkins, owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife, one of whom is 65 years of age or over, or real property owned by persons with disabilities, shall be partially exempt from taxation by said Town of Enfield for the applicable taxes specified in said § 467 based upon the qualifications and income of the owner, or the combined income of the owners, pursuant to the provisions of this local law as set forth herein.

SECTION 3: **Exemption Tables:** Such partial exemption shall be to the extent set forth in the following schedule:

<u>Annual Income</u>	<u>Percentage of Assessed Valuation of Property Subject to Exemption</u>
Up to \$35,000	50%
More than \$35,000but less than \$36,000	45%
More than \$36,000, but less than \$37,000	40%
More than \$37,000, but less than \$38,000	35%
More than \$38,000, but less than \$38,900	30%
More than \$38,900, but less than \$39,800	25%
More than \$39,800, but less than \$40,700	20%
More than \$40,700, but less than \$41,600	15%
More than \$41,600, but less than \$42,500	10%
More than \$42,500, but less than \$43,400	5%

SECTION 4: **Qualifications:** The partial exemption provided by this local law shall be limited to such property and persons as meet the conditions, qualifications, exclusions, and limitations set forth in § 467 of the Real Property Tax Law of the State of New York. This Local Law shall be administered in accordance with the Real Property Tax Law, as now adopted and as may be amended from time to time.

SECTION 5: Application Procedures: Application(s) for such exemption(s) must be made by the owner or all of the owners of the property on forms prescribed by New York State as furnished by and to the Tompkins County Assessment Department. All of said owners shall furnish the required information and execute the forms in the manner required by in such forms. Such completed form(s) shall be filed in the Tompkins County Assessment Department's office on or before the appropriate, applicable, or required taxable status date.

SECTION 6: False Statements and Penalties: In addition to any other provision of law generally, or the New York State Penal Law specifically, any willfully false statement made in (or in relation to) any application for an exemption shall also be punishable by a civil penalty of not more than \$500.00 to be recovered by the Town in a civil action. For purposes of this local law the Justice Court of the Town of Enfield is hereby vested and imbued with jurisdiction to hear and adjudicate allegations relating to the civil violation of this local law. In addition: (i) making any willfully false statement in connection with any application for an exemption shall disqualify the applicant(s) from seeking any of the exemptions provided by this local law for a period of five years; and (ii) the making of any false statement in connection with any application for an exemption may disqualify the applicant(s) from seeking any such exemptions for a period of five years. Such determinations shall be reasonably made and, without creating any right of review or action that does not already exist in law or equity, such determination may be subject to review under Article 78 of the Civil Practice Laws and Rules. Nothing herein precludes the imposition of other actions, determinations, penalties, losses, or sanctions from other governmental agencies arising from or in relation to the making or transmittal of any false information in or in relation to any application, and no remedy or penalty specified in this local law shall be the exclusive remedy available to address any violation of, or non-compliance with, the requirements of this local law.

SECTION 7: Effective Tax Years and Amendments: This Local Law shall apply to each of the several next successive tax years, and the exemption levels for this local law may be updated by the Town of Enfield by amending the tables or schedules of this local law in any manner as allowed by law.