

Chapter 110

TAXATION

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

ARTICLE I

Tax Bill Enclosures

[Adopted 12-9-1986 by L.L. No. 1-1986]

§ 110-1. Purpose.

The purpose of this article is to permit notices and other information to be enclosed with the tax bill for any year, pursuant to § 5 of the Tax Law.¹

§ 110-2. Notices to be enclosed.

In any year subsequent to 1987, the tax collecting officer of the Town of Canadice shall and is hereby authorized to enclose with each property tax bill to be sent to owners of real property in the Town of Canadice any notice or other information as the Town Board for the Town of Canadice shall designate by a resolution unanimously passed by it.

ARTICLE II

Senior Citizens Exemption²

[Adopted 12-12-1994 by L.L. No. 1-1994; amended in its entirety 12-15-2008 by L.L. No. 3-2008]

§ 110-3. Exemption granted.

A partial exemption from taxation to the extent of 50% of the assessed valuation of real property which is owned by certain persons with limited income who are 65 years of age or older meeting the requirements set forth in § 467 of the Real Property Tax Law is hereby granted.

§ 110-4. Maximum income level. [Amended 7-9-2018 by L.L. No. 2-2018]

The maximum income level for the 50% exemption is established at \$15,500. Further exemptions will be permitted in accordance with the following schedule:

1. Editor's Note: Former Section 2, which followed this section and which dealt with the 1987 tax bill, was deleted 9-9-1996 by L.L. No. 3-1996.

2. Editor's Note: Former Art. III, Grievance Day, adopted 9-8-1997 by L.L. No. 6-1997, consisting of §§ 110-5 through 110-8, which immediately followed this article, was repealed 5-12-2008 by L.L. No. 1-2008. This local law also provided that grievances addressed to assessment of real property shall be heard by the Board of Assessment Review the fourth Tuesday of May each year.

| Annual Income | Percentage Assessed Valuation Exempt From Taxation |
|----------------------|--|
| \$15,500 or less | 50% |
| \$15,501 to \$16,500 | 45% |
| \$16,501 to \$17,500 | 40% |
| \$17,501 to \$18,500 | 35% |
| \$18,501 to \$19,400 | 30% |
| \$19,401 to \$20,300 | 25% |
| \$20,301 to \$21,200 | 20% |
| \$21,201 or more | 0% |

ARTICLE III
Alternative Veterans Exemption
[Adopted 2-8-2010 by L.L. No. 1-2010]

§ 110-5. Exemption granted.

- A. A partial exemption from taxation to the extent of 15% of the assessed valuation of real property which is owned by certain persons meeting the requirements as set forth in § 458-a of the Real Property Tax Law; provided, however, that such exemption, as permitted, shall not exceed \$12,000 or the product of \$12,000 multiplied by the latest state equalization for the Town of Canadice, such exemption to be subject to the definitions, limitations and requirements of § 458-a of the New York State Real Property Tax Law.
- B. In addition to the exemption provided in Subsection A of this section, where the veteran served in a combat theater or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, qualifying residential property also shall be exempt from taxation to the extent of 10% of the assessed value of such property; provided, however that the product of such exemptions provided in Subsection A and B shall not exceed \$20,000 or the product of \$20,000 multiplied by the latest state equalization for the Town of Canadice.
- C. In addition to the exemption provided by Subsections A and B of this section, where the veteran received a compensation rating from the United States Veterans Administration because of a service-connected disability, qualifying residential real property also shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 50% of the veteran's disability rating; provided, however, that such exemption shall not exceed \$40,000 or the product of \$40,000 multiplied by the latest state equalization rate for the Town of Canadice.

§ 110-6. Construal of provisions.

Insofar as the provisions of this article are inconsistent with the provisions of any other local law

or act, the provision of this article shall be controlling.

ARTICLE IV
Cold War Veterans Exemption
[Adopted 2-8-2010 by L.L. No. 1-2010³]

§ 110-7. Purpose.

The purpose of this article is to provide a real property tax exemption pursuant to § 458-b of the New York State Real Property Tax Law.

§ 110-8. Exemption granted.

- A. A partial exemption from taxation to the extent of 15% of the assessed valuation of real property which is owned by certain persons meeting the requirements as set forth in § 458-b of the Real Property Tax Law, provided however, that such exemption, as permitted, shall not exceed \$12,000 or the product of \$12,000 multiplied by the latest state equalization for the Town of Canadice, such exemption to be subject to the definitions, limitations and requirements of § 458-b of the New York State Real Property Tax Law.
- B. In addition to the exemption provided by Subsection A of this section, where the veteran received a compensation rating from the United States Veterans Administration because of a service-connected disability, qualifying residential real property also shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 50% of the veteran's disability rating; provided, however, that such exemption shall not exceed \$40,000 or the product of \$40,000 multiplied by the latest state equalization rate for the Town of Canadice.
- C. Pursuant to Subsection 2(c)(iii) of § 458-b of the New York State Real Property Tax Law, the exemption authorized shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to such ten-year limitation. [Added 6-10-2019 by L.L. No. 3-2019]

§ 110-9. Exceptions.

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

§ 110-10. Filing requirements.

A copy of this article shall be forwarded to the Town of Canadice Assessor's office, the Clerk of the Ontario County Board of Supervisors and the Ontario County Real Property Tax Services.

ARTICLE V
Solar and Wind Energy Exemption

3. Editor's Note: This local law provided that it shall take effect immediately upon its filing with the Secretary of State and shall be applicable to all assessment rolls prepared pursuant to the first taxable status date occurring on or after the effective date of this local law.

[Adopted 8-13-2018 by L.L. No. 3-2018]

§ 110-11. Statutory authority.

This article is enacted pursuant to § 487 of the New York State Real Property Tax Law, as amended.

§ 110-12. Exemption not granted.

Pursuant to Subdivision 8 of Real Property Tax Law § 487, the Town of Canadice, by this article, provides that no exemption under § 487 of Real Property Tax Law shall be applicable to Town taxes with respect to any solar or wind energy system or farm waste energy system constructed subsequent to the effective date of this article.