

§ 99-1

TAXATION

§ 99-1

Chapter 99

TAXATION

ARTICLE I
Veterans Exemption

§ 99-1. Preservation of current ratio.

ARTICLE II
Senior Citizens Exemption

§ 99-2. Grant of exemption.

§ 99-3. Exemption restrictions.

§ 99-4. Filing of application for renewal.

§ 99-5. Penalty for false statement.

[HISTORY: Adopted by the Town Board of the Town of Sardinia: Art. I, 10-30-1985 as L.L. No. 2-1985; Art. II, adopted at time of adoption of Code 8-26-1989 as L.L. No. 4-1989 (see Ch. 1, General Provisions, Art. I). Amendments noted where applicable.]

ARTICLE I
Veterans Exemption
[Adopted 10-30-1985 as L.L. No. 2-1985]

§ 99-1. Preservation of current ratio.

If the ratio between an exemption granted under § 458 of the Real Property Tax Law and the total assessed value of the real property for which such exemption has been granted increases or decreases due only to full value assessment in the Town of Sardinia in which such real property is located, the amount of

§ 99-1

SARDINIA CODE

§ 99-3

the exemption heretofore or hereafter granted shall be increased or decreased in such subsequent year in the same proportion as the total assessed value has been increased or decreased.

ARTICLE II
Senior Citizens Exemption
[Adopted 8-26-1989 as L.L. No. 4-1989]

§ 99-2. Grant of exemption. [Amended 4-12-1995 by L.L. No. 1-1995]

Real property owned by one (1) or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife or by siblings, one (1) of whom is sixty-five (65) years of age or over, shall be exempt taxation by the Town of Sardinia to the extent and under the conditions and requirements set forth in the Property Tax Law § 467, Subdivisions 1 through 6, and any and all amendments thereof or successors thereto, which hereby are incorporated by reference as fully as if set forth herein. For the purposes of this section, "sibling" shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

§ 99-3. Exemption restrictions. [Amended 5-9-1990 by L.L. No. 1-1990; 4-10-1991 by L.L. No. 1-1991; 4-12-1995 by L.L. No. 1-1995]

No exemption shall be granted if the income of the owner or the combined incomes of the owners of the property for the income tax year immediately preceding the date of making the application for exemption exceeds the following income ranges; and the Assessor of the Town of Sardinia is directed to utilize the amount of fifteen thousand dollars (\$15,000.) as the maximum amount for a full exemption of fifty percent (50%) as set forth in Real Tax Law § 467. The percentage of exemption shall be based on the maximum annual income ranges as follows:

Annual Income	Percentage Assessed Valuation Exempt From Taxation
\$0.01 to \$15,000.00	50%
\$15,000.01 to \$15,999.99	45%
\$16,000.00 to \$16,999.99	40%
\$17,000.00 to \$17,999.99	35%
\$18,000.00 to \$18,899.99	30%
\$18,900.00 to \$19,799.99	25%
\$19,800.00 to \$20,699.99	20%
\$20,700.00 and over	0%

§ 99-4. Filing of application for renewal.

Notwithstanding the provisions of Subdivisions 5 and 6 of § 467 of the Real Property Tax Law, the Assessor of the Town of Sardinia is hereby authorized and empowered to accept applications for renewal of exemptions pursuant to this Article after the taxable status date under the following condition: In the event that the owner or all of the owners of property which has received an exemption on the assessment roll immediately preceding the date upon which this Article shall become effective fail to file the application required pursuant to this Article on or before taxable status date occurring on or after the effective date of this Article, such owner or owners may file the application, executed as if such application had been filed on or before such taxable status date, with the Assessor on or before the date for the hearing of complaints.

§ 99-5. Penalty for false statement.

A. Any person who makes any willful, false statement in the application for exemption, pursuant to this Article and the Real Property Tax Law § 467, and who is convicted of having made such false statement, shall be punished as set forth in the Real Property Tax Law,

§ 467, Subdivision 7, which is hereby incorporated by reference, as fully as if set forth herein.

B. Those persons sixty-five (65) years of age or over who have been granted partial exemptions on five (5) consecutive completed assessment rolls shall not be required to meet the annual filing requirements, provided that they file a sworn affidavit with their tax payment stating that they continue to be eligible for such exemption. [Added 5-9-1990 by L.L. No. 1-1990]