

LOCAL LAW NO. 2 OF 2017

A LOCAL LAW AMENDING CHAPTER 87 OF THE TOWN CODE OF THE TOWN OF CHESTER REGARDING SENIOR CITIZENS TAX EXEMPTION

Be it enacted by the Town of Chester in the County of Orange, as follows:

Section 1. Title

A Local Law Amending Chapter 87 of the Town Code of the Town of Chester Regarding Senior Citizens Tax Exemption.

Section 2. Legislative Intent

It is the intent of this Local Law to amend the Chapter 87 “Taxation”, Article I “Senior Citizens Tax Exemption” of Town Code of the Town of Chester to authorize the Town Assessor to accept late filings of applications for renewal of senior citizens tax exemptions after the taxable status date pursuant to New York State Real Property Tax Law §467(8) and §467(8-a).

Section 3. Authority

This local law is adopted pursuant to New York State Real Property Tax Law §467(8) and §467(8-a), which expressly authorize the local governing body of a municipality to adopt a local law authorizing the assessor of the municipality to accept applications for renewal of real property tax exemptions for senior citizens after the taxable status date.

Section 4. Amend and Replace Article I to read as follows:

Article I. Senior Citizens Tax Exemption

- A. As authorized by §467 of the New York State Real Property Tax Law, the Town Board has granted a partial real property tax exemption to certain persons with limited income who are 65 years of age or over and who otherwise meet the requirements set forth in §467 of the New York State Real Property Tax Law. The maximum annual income level determining eligibility is established by the Town Board from time to time. Additional information as to the current maximum income level and as to other eligibility and application requirements may be obtained in the office of the Assessor or Town Clerk.
- B. Late Filing of Application. In the event that the owner, or all of the owners, of property which has received an exemption pursuant to §467 of the New York State Real Property Tax Law on the preceding assessment roll fail to file the

application pursuant to §467 on or before the taxable status date, such owner or owners may file the application, executed as if such application had been filed before the taxable status date, with the Assessor on or before the date for the hearing of complaints.

- C. **Late Filing of Application for Good Cause.** In the event that the owner, or all of the owners, of property which has received an exemption pursuant to §467 of the New York State Real Property Tax Law on the preceding assessment roll fail to file the application pursuant to §467 on or before the taxable status date and the owner, or all of the owners, believe that cause existed for the failure to file the renewal application by that date, such owner or owners may, no later than the last day for paying taxes without incurring interest or penalty, submit a written request to the Assessor asking him or her to extend the filing deadline and grant the exemption. Such request shall contain an explanation of why the deadline was missed, and shall be accompanied by a renewal application reflecting the facts and circumstances as they existed on the taxable status date. The Assessor may extend the filing deadline and grant the exemption if he or she is satisfied that (i) good cause existed for the failure to file the renewal application by the taxable status date and (ii) the applicant is otherwise entitled to the exemption. The Assessor shall mail notice of his or her determination to the owner or owners. If the determination states that the Assessor has granted the exemption, he or she shall thereupon be authorized and directed to correct the assessment roll accordingly, or, if another person has custody or control over the assessment roll, to direct that person to make the appropriate corrections. If the correction is not made before taxes are levied, the failure to take the exemption into account in the computation of the tax shall be deemed a “clerical error” pursuant to New York State Real Property Tax Law §467 and shall be corrected accordingly.

Section 5. Severability.

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 6. Effective date.

This local law shall take effect immediately upon filing with the Secretary of State.