

## **PART II – GENERAL LEGISLATION**

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### **Chapter 228 – Taxation**

[Amended and Adopted, December 27, 2012, as Chapter 228 of the Code]

#### **Article I In General**

**Sections 228-1 – 228-12**

[Adopted as Res. of 12-18-67 and Res. of 3-23-70]

#### **Article II Exemptions for Age**

**Sections 228-13 – 228-17**

[Adopted as Local Law of March 1, 2005 and Ord. of 11-18-66]

#### **Article III Alternate Veteran's Exemption**

**Sections 228-18 – 228-20**

[Adopted as Local Law of March 1, 1995]

#### **Article IV Assessing Unit Status**

**Section 228-21 – 228-24**

[Adopted as Local Law, May 24, 1989]

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### **Article I – In General**

**Section 228-1 – County Sales Tax – Payment to Village** – Monies allocated under the Sales Tax Law of the County of Onondaga to the Town of Marcellus in respect to a reduction of general town and county taxes allocable on the tax rolls of the Town of Marcellus, shall be paid directly to the Village of Marcellus, in lieu of said tax reduction on the Town tax rolls for premises so located within the Village of Marcellus.

**Section 228-2 – Same – Computation of payments** – Direct payments shall be computed by an apportionment of the ratio of the full valuation, as described in the Onondaga County Sales Tax Law, of the real property in the Village of Marcellus and the full valuation of the real property in the portion of the town outside the Village of Marcellus, bears to the aggregate full valuation of the entire Town of Marcellus (Res. of 12-18-67).

**Section 228-3 – Tax bills paid after calendar year** – in which due to be honored only by certified check, money order or equivalent (Res. of 3-23-70).

**Sections 228-4 – 228-12 – Reserved**

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### **Article II – Exemptions for Age**

**Section 228-13 – Exemption authorized** – Real property located and assessed within the Village and owned by persons sixty-five (65) years of age or over shall be entitled to the exemption currently in effect as indicated in Section 13-14 pursuant to New York Real Property Tax Law, Section 467. The percent of assessed valuation exempt from taxation for property owners over the age of sixty-five (65) is based on annual income and is subject to change by the Village Board of Trustees. The current tax exemption is on file in the Village Office for public inspection.

**Section 228-14 – Criteria for exemption** – No real property tax exemption provided for in this Article shall be granted:

a) If the income of the owner or the combined income of the owners of the property exceeds the scale above for the twelve (12) consecutive months immediately preceding the date of making application for exemption. Where title is vested in either husband or wife, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, dividends, rental income, salary or earnings, and income from self-employment but shall not include gifts or inheritances;

b) Unless the title of the property shall have been vested in the owner or all of the owners of the property for at least twenty-four (24) consecutive months prior to the date of making application for exemptions;

c) Unless the property is used exclusively for residential purposes;

d) Unless the property is the legal residence of and is occupied in whole or in part by the owner or by all the owners of the property.

**Section 228-15 – Application for exemption** – Application for the real property tax exemption provided for in this Article must be made annually by the owner, or all of the owners of the property, on forms to be furnished by the Town and shall provide such information and be executed in such manner as required or prescribed in such forms.

**Section 228-16 – Filing of Applications** – Applications for real property tax exemptions shall be filed in the office of the Town Assessor at least ninety (90) days before the day for filing the final assessment role, being the first day of March of any given year.

**Section 228-17 – Effect of conviction of willful false statements in exemption application** – Any conviction of having made any willful false statement in the application for the real property exemption provided for in this Article, 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 (Ord. of 11-18-66, § 4).

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**Article III – Alternate Veteran's exemption from real property.**

**Section 228-18 – Purpose of this Law**

The New York State Legislature has adopted, and the Governor has signed into law, bill number 8472-A entitled, "An Act to Amend the Real Property Tax Law, in Relation to Veterans Exemptions, and to Repeal Subdivision 5 of Section 458 of the Real Property Tax Law, Relating Thereto".

The provisions of Real Property Tax Law section 458 as amended, relative to veterans exemption, shall apply to real property taxes levied by the Village of Marcellus.

### **Section 228-19A – Level of Assessment**

Notwithstanding the limitation on the amount of exemption prescribed in Subdivision one or two of Real Property Tax Law Section 458, if the total assessed value of the real property for which such exemption has been granted increases or decreases as the result of a revaluation or update of assessments, and a material change in level of assessment is certified for the assessment roll pursuant to the rules of the state board, the assessor shall increase or decrease the amount of such exemption by multiplying the amount of such exemption by such change in level of assessment. If the assessor receives the certification after the completion, verification and filing of the final assessment roll, the assessor shall certify the amount of exemption as recomputed pursuant to this paragraph to the local officers having custody and control of the roll, and such local officers are hereby directed and authorized to enter the recomputed exemption certified by the assessor on the roll.

### **Section 228-19B – Cumulative Change in Level Factor**

Owners of property who previously received an exemption pursuant to this section, but who opted instead to receive exemption pursuant to Section 458-a, are hereby authorized to again receive an exemption pursuant to this section upon application by the owner within one year of the adoption of this Local Law. The assessor shall recompute all exemptions granted pursuant to this section by multiplying the amount of each such exemption by the cumulative change in level of assessment certified by the state board measured from the assessment roll immediately preceding the assessment roll on which exemptions were first granted pursuant to Section 458-a; provided, however, that if an exemption pursuant to this section was initially granted to a parcel on a later assessment, roll, the cumulative change in level factor to be used in recomputing the exemption shall be measured from the assessment roll immediately preceding the assessment roll on which that exemption was initially granted. No refunds or retroactive entitlements shall be granted.

### **Section 228-20 – Authority**

This article is enacted pursuant to the Village Board's authority under the New York Municipal Home Rule Law.

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## **Article IV – Village's status as assessing unit**

**Section 228-21 – Legislative intent** – The intent of the Board of Trustees of the Village of Marcellus is to implement 1402(3) of the New York Real Property Tax Law providing for the voluntary termination of the Village's status as an assessing unit, as provided in the Village Law and the Real Property Tax Law. It is also the intent of this article to abolish the position of Board of Assessors and to terminate any and all responsibility as provided by law for the review of the assessments of real property located within the Village of Marcellus.

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**Section 228-22 – Assessing unit abolished** – The Village of Marcellus shall hereby cease to be an assessing unit.

**Section 228-23 – Position abolished** – The position of Board of Assessors in the Village of Marcellus is hereby abolished.

**Section 228-24 – Taxes levied** – On or after the effective date of this article, taxes in the Village of Marcellus shall be levied on a copy of the applicable part of the assessment roll of the Town of Marcellus with the taxable status of such Town controlling for Village purposes.