

PART II – GENERAL LEGISLATION

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]

Article V Cold War Veterans Exemption **Section 228-25 – 228-29**

[Adopted as Local Law, June 27, 2022]

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

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).

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

Section 228-18(a) – Purpose.

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 228-18(b) – Intent.

This article will increase the maximum alternative veteran's exemption allowable respectively by Subdivision (a), (b), and (c) of Section 458-a of the Real Property Tax Law to maximum amounts allowed by said section, as amended by Chapter 166 of the Laws of 2006 of the State of New York.

Section 228-18(c) – Maximum Allowable Exemption.

The maximum alternative veteran's exemption allowed respectively by Subdivision 2(a), (b), and (c) of Section 458-a of the Real Property Tax Law are hereby increased to \$36,000, \$24,000 and \$120,000 respectively.

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

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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.

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.

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.

Article 5- Cold War Veterans Exemption [Adopted June 27, 2022, LL #3 of 2022]

Section 228-25. Purpose

New York State Real Property Tax Law § 458-b allows local municipalities to establish a category of tax exemption for Cold War veterans. The State Law sets forth specific parameters for persons to qualify for such an exemption, as well as directions to municipalities as to the application of the Law. The Board of Trustees of the Village of Marcellus enacted Local Law No. 5 of 2009 in accordance with the State Law permitting qualified residents to receive this tax exemption.

Section 228-26. Definitions

As used in this Local Law, the following terms shall have the meanings indicated:

Active Duty. Full-time duty in the United States Armed Forces, other than active duty for training.

Armed Forces. The United States Army, Navy, Marine Corps, Air Force, and Coast Guard.

Cold War Veteran. A person, male or female, who served on active duty for a period of more than 365 days in the United States Armed Forces during the time period from September 2, 1945 to December 26, 1991, was discharged or released therefrom under honorable conditions.

Latest Class Ratio. The latest final class ratio established by the State Board pursuant to Title 1 of Article 12 of the Real Property Tax Law for use in a special assessing unit as defined in Section 1801 of the Real Property Tax Law.

Latest State Equalization Rate. The latest final state equalization rate or special equalization rate established by the State Board pursuant to Article 12 of the Real Property Tax Law. The State Board shall establish a special equalization rate if it finds that there has been a material change in the level of assessment since the establishment of the latest state equalization rate, but in no event shall such special equalization rate exceed one hundred. In the event that the state equalization rate exceeds one hundred, then the state equalization rate shall be one hundred for the purposes of this exemption.

Where a special equalization rate is established for purposes of this exemption, the assessor is directed and authorized to recompute the Cold War Veterans Exemption on the assessment roll by applying such special equalization rate instead of the latest state equalization rate applied in the previous year and to make the appropriate corrections on the assessment roll, notwithstanding the fact that such assessor may receive the special equalization rate after the completion, verification and filing of such final assessment roll. In the event that the assessor does not have custody of the roll when such recomputation is accomplished, the assessor shall certify such recomputation to the local officers having custody and control of such roll, and such local officers are hereby directed and authorized to enter the recomputed Cold War Veterans Exemption certified by the assessor on such roll.

Qualified Owner. A Cold War veteran, the spouse of a Cold War veteran, or the unremarried surviving spouse of a deceased Cold War veteran. Where property is owned by more than one qualified owner, the exemption to which each is entitled may be combined. Where a veteran is also the unremarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse was entitled.

Qualified Residential Real Property. Property owned by a qualified owner which is used exclusively for residential purposes; provided, however, that in the event that any portion of such property is not used exclusively for residential purposes, but is used for other purposes, such portion shall be subject to taxation and only the remaining portion used exclusively for residential purposes shall be subject to the exemption provided by this article. Such property shall be the primary residence of the Cold War veteran or the unremarried surviving spouse of a

Cold War veteran, unless the Cold War veteran or unremarried surviving spouse is absent from the property due to medical reasons or institutionalization for up to five years.

Service Connected. With respect to disability or death, that such disability was incurred or aggravated, or that the death resulted from a disability incurred or aggravated, in the line of duty on active military, naval or air service.

Section 228-27. Amount of Exemption

Pursuant to the provisions of Chapter 655 of the 2007 Laws of the State of New York amending the Real Property Tax Law of the State of New York, the maximum Veterans exemption from real property taxes allowable pursuant to §458-b of the Real Property Tax Law is established as follows:

- A. Qualifying Residential Real Property shall be exempt from taxation to the extent of either: (i) 10% of the assessed value of such property: provided however, that such exemption shall not exceed \$8,000.00 or the product of \$8,000.00 multiplied by the Latest State Equalization Rate for the Village of Marcellus, or, in the case of a special assessing unit, the Latest Class Ratio, whichever is less or; (ii) 15% of the assessed value of such property; provided however, that such exemption shall not exceed \$12,000.00 or the product of \$12,000.00 multiplied by the Latest State Equalization Rate for the Village of Marcellus, or, in this case of a special assessing unit, the Latest Class Ration, whichever is less.
- B. In addition to the exemption provided by Subsection A of this Section, where the Cold War veteran received a compensation rating from the United States Veterans Affairs or from the United States Department of Defense because of a Service Connected disability, Qualifying Residential Real Property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by 50% of the Cold War Veteran disability rating: provided, however, that such exemption shall not exceed \$40,000.00, or the product of \$40,000.00 multiplied by the Latest State Equalization Rate for the Village of Marcellus, or, in the case of a special assessing unit the Latest Class Ratio, whichever is less.

Section 228-28. Limitations

- A. The exemption from taxation for Cold War Veterans shall be applicable to county and town taxation, but shall not be applicable to taxes levied or re-levied for school purposes.
- B. If the Cold War Veteran receives the exemption under Sections 458 or 458-a of the Real Property Tax Law, the Cold War Veteran shall not be eligible to receive the exemption under this Local Law.
- C. The exemption provided by this Local Law shall be extended beyond the original period of ten (10) years first granted by Local Law No. 7-2009 and shall extend without limitation pursuant to Chapter 290 of the Laws of 2017. Where a qualified

owner owns Qualifying Residential Real Property on the effective date of this Local Law, such period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring on or after the effective date of this local law. Where a qualified owner does not own Qualifying Residential Real Property on the effective date of this Local Law, such period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at least 60 days after the date of purchase of Qualifying Residential Real Property; provided, however, that should the veteran apply for and be granted an exemption on the assessment roll prepared pursuant to a taxable status date occurring within 60 days after the date of purchase of residential real property, such period shall be measured from the first assessment roll in which the exemption occurs. If the exempt property is sold and replaced with another residential real property, the exemption shall transfer without a qualifying period and without restriction.

- D. Application for exemption shall be made by the owner, or all of the owners, of the property on a form prescribed by the State Board. The owner or owners shall file the completed form in the Assessor's Office on or before the first appropriate taxable status date. The exemption shall continue in full force and effect for all appropriate subsequent tax years and the owner or owners of the property shall not be required to refile each year. Applicants shall be required to refile on or before the appropriate taxable status date if the percentage of disability percentage increases or decreases or may refile if other changes have occurred which affect qualification for an increased or decreased amount of exemption. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the Penal Law.

- E. This Local Law applies to any real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for the exemption, pursuant to the Real Property Tax Law, were such person or persons the owner or owners of such real property.

- F. Cooperative apartment corporations.
 - a. Title to the portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides and which is represented by his or her share(s) of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant- stockholder.

 - b. Provided that all other eligibility criteria are met, that proportion of the assessment of real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such real property owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation and any exemption shall be credited by the Village of

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Marcellus against the assessed valuation of such real property; the reduction in real property taxes realized shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

- c. Notwithstanding Subsection b of this Section, a tenant-stockholder who resides in a dwelling that is subject to the provisions of Article 2, 4, 5 or 11 of the Private Housing Finance Law shall not be eligible for an exemption.

Section 228-29. Effective date

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