

## Chapter 134

### TAXATION

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

#### ARTICLE I

##### Senior Citizens Tax Exemption

[Adopted 2-19-2004 by L.L. No. 1-2004<sup>1</sup>; amended in its entirety 2-15-2007 by L.L. No. 4-2007]

##### § 134-1. Exemption established; income limits.

The provisions of New York State Real Property Tax Law § 467(3)(a), as recently amended by Chapter 186 of the Laws of 2006, in relation to the partial exemption from real property taxes for persons 65 years of age and over are adopted as follows:

Exemption	Income Limits Beginning 7/1/06	Income Limits Beginning 7/1/07	Income Limits Beginning 7/1/08	Income Limit Beginning 7/1/09
50%	\$26,000	\$27,000	\$28,000	\$29,000
45%	\$27,000	\$28,000	\$29,000	\$30,000
40%	\$28,000	\$29,000	\$30,000	\$31,000
35%	\$29,000	\$30,000	\$31,000	\$32,000
30%	\$29,900	\$30,900	\$31,900	\$32,900
25%	\$30,800	\$31,800	\$32,800	\$33,800
20%	\$31,700	\$32,700	\$33,700	\$34,700
15%	\$32,600	\$33,600	\$34,600	\$35,600
10%	\$33,500	\$34,500	\$35,500	\$36,500
5%	\$34,400	\$35,400	\$36,400	\$37,400

##### § 134-1.1. Offset for medical and prescription drug expenses. [Added 10-16-2017 by L.L. No. 2-2017]

Pursuant to Real Property Tax Law § 467(3)(a), an individual's income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance.

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1. Editor's Note: This local law superseded former Art. I, Senior Citizens Tax Exemption, adopted 2-6-2003 by L.L. No. 1-2003.

**§ 134-2. Refunds.**

No refunds or retroactive entitlements shall be granted.

**§ 134-2.1. Applicability.**

This article shall be applied to any assessment roll prepared on the basis of a taxable status date occurring on or after March 1, 2007.

**§ 134-2.2. When effective.**

This article shall take effect immediately upon its filing with the Secretary of State.

ARTICLE II

**Business Tax Exemption for Capital Improvements**

**[Article 4-A of the Commerce Law of the State of New York was repealed effective 4-1-1983. Local Law No. 1-1978, adopted 2-17-1978, was saved from repeal by L.L. No. 11-1985, § 4Q, adopted 12-10-1985, in order to preserve continuity for those eligible business facilities which qualified under Article 4-A of the Commerce Law and L.L. No. 1-1978.]**

ARTICLE III

**Agricultural Assessments**

**[Adopted 5-5-1995 by L.L. No. 2-1995]**

**§ 134-3. Use of assessment for certain purposes; effective date.**

- A. In accordance with the Agriculture and Markets Law § 306, Subdivision 5, the assessment determined pursuant to the Agriculture and Markets Law § 306, Subdivision 1, shall be used for the benefit assessment or special ad valorem levy levied by the Town on behalf of a water, light, sewer, sanitation, fire or ambulance district.
- B. This article shall take effect on January 1, 1995, and shall apply to assessment rolls prepared pursuant to a taxable status date occurring on or after such date.

ARTICLE IV

**Veterans Tax Exemption**

**[Adopted 3-16-1995 by L.L. No. 1-1995]**

**§ 134-4. Applicable statute.**

- A. Effective July 20, 1994, the New York Real Property Tax Law § 458, Subdivision 5, relating to a certain veterans exemption from real property taxes was repealed and replaced with a new Real Property Tax Law § 458, Subdivision 5. (See Laws of 1994, Chapter 410.)
- B. The provisions of the Real Property Tax Law § 458, as recently amended, relative to veterans exemptions, shall apply to Town real property taxes levied by the Town of Skaneateles.

**§ 134-5. Increase or decrease in exemption.**

Notwithstanding the limitation on the amount of exemption prescribed in Subdivision 1 or 2 of

the Real Property Tax Law § 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 the material change and 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 section 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.

**§ 134-6. Exemption granted.**

Owners of real property who previously received an exemption pursuant to this section, but who opted instead to receive exemption pursuant to § 458-a, are hereby authorized again receive an exemption pursuant to this section upon application by the owner within one year of the adoption of this article. 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 § 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 and level factor to be used in recomputing that exemption shall be measured from the assessment roll immediately preceding the assessment roll on which that exemption was initially granted.

**§ 134-7. Refunds.**

No refunds or retroactive entitlements shall be granted.

**§ 134-8. Applicability to be retroactive.**

This article shall be applied retroactively to an assessment roll prepared on the basis of a taxable status date occurring on or after March 1, 1995.

ARTICLE V  
**Alternative Veterans Tax Exemption**

[Adopted 4-2-1998 by L.L. No. 1-1998<sup>2</sup>; amended in its entirety 3-15-2007 by L.L. No. 7-2007]

**§ 134-9. Legislative authority.**

Effective August 25, 2006, New York Real Property Tax Law § 458-a(2)(d)(ii), relating to the veterans alternative exemption from real property taxes, was amended to permit a county, city, town or village to adopt a local law increasing the allowable maximum alternate exemption allowable up to one of a number of different levels, including:

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2. Editor's Note: This local law superseded former Art. V, Alternative Veterans Tax Exemption, adopted 2-6-1997 by L.L. No. 1-1997.

<b>Type of Exemption</b>	<b>Level</b>
Basic	\$36,000
Combat	\$60,000
Disability	\$120,000

**§ 134-10. Maximum exemption.**

The provisions of New York Real Property Tax Law § 458-a(2)(d)(ii), as amended, relative to the veterans alternative exemption, are hereby adopted and shall apply to Town real property taxes levied by the Town of Skaneateles at the following maximum levels. The maximum exemption allowable in paragraphs (a), (b) and (c) of Subdivision 2 of Real Property Tax Law § 458-a are increased to \$36,000, \$60,000 and \$120,000, respectively.

**§ 134-11. Refunds.**

No refunds or retroactive entitlements shall be granted.

**§ 134-12. Applicability; effective date.**

This article shall be applied to an assessment roll prepared on the basis of a taxable status date occurring on or after March 1, 2007.

ARTICLE VI

**Exemption for Disabled Persons With Limited Incomes**

[Adopted 2-19-2004 by L.L. No. 2-2004<sup>3</sup>; amended in its entirety 2-15-2007 by L.L. No. 5-2007]

**§ 134-13. Legislative authority.**

Effective July 29, 1998, New York Real Property Tax Law § 459-c authorizes a town to provide a partial real property tax exemption for real property owned by persons with disabilities whose incomes are limited by reason of such disabilities.

**§ 134-14. Schedule; income limits.**

New York Real Property Tax Law § 459-c(1)(b), as amended, further authorizes a town to adopt such an exemption to the extent provided in the following schedule:

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<sup>3</sup>. Editor's Note: This local law superseded former Art. VI, Exemption for Disabled Persons with Limited Incomes, adopted 2-6-2003 by L.L. No. 2-2003.

<b>Exemption</b>	<b>Income Limits Beginning 7/1/06</b>	<b>Income Limits Beginning 7/1/07</b>	<b>Income Limits Beginning 7/1/08</b>	<b>Income Limits Beginning 7/1/09</b>
50%	\$26,000	\$27,000	\$28,000	\$29,000
45%	\$27,000	\$28,000	\$29,000	\$30,000
40%	\$28,000	\$29,000	\$30,000	\$31,000
35%	\$29,000	\$30,000	\$31,000	\$32,000
30%	\$29,900	\$30,900	\$31,900	\$32,900
25%	\$30,800	\$31,800	\$32,800	\$33,800
20%	\$31,700	\$32,700	\$33,700	\$34,700
15%	\$32,600	\$33,600	\$34,600	\$35,600
10%	\$33,500	\$34,500	\$35,500	\$36,500
5%	\$34,400	\$35,400	\$36,400	\$37,400

**§ 134-15. Applicability.**

Subject to and as defined in the provisions of Real Property Tax Law § 459-c, as amended, a partial real property tax exemption is hereby authorized for property owned by persons with disabilities whose income is limited by reason of such disability as specifically provided and determined by § 459-c. This article shall be applied to any assessment roll prepared on the basis of a taxable status date occurring on or after March 1, 2007.

**§ 134-16. Maximum income levels.**

The income eligibility levels for such exemption are hereby established at the maximum amounts authorized by Real Property Tax Law § 459-c(1)(b), as described in § 134-14 of this article.

**§ 134-16.1. When effective.**

This article shall take effect immediately upon its filing with the Secretary of State.

ARTICLE VII  
**Gold Star Parent Exemption**  
**[Adopted 2-26-2001 by L.L. No. 7-2001]**

**§ 134-17. Legislative authority.**

Effective August 23, 2000, New York Real Property Tax Law § 458-a, relating to the veterans alternate exemption from real property taxes was amended to add a new subsection, § 458-a, Subdivision 7, which permits a County, Town or Village to adopt a local law to include a Gold Star Parent within the definition of "qualified owner" and "qualifying residential real property" for purposes of determining the veterans' alternative exemption referenced in Town Code, §

134-9.

**§ 134-18. Exemption established.**

The provisions of Real Property Tax Law § 458-a, Subdivision 7, relative to the veterans alternate exemption and Gold Star Parent are hereby adopted and shall apply to Town real property taxes levied by the Town of Skaneateles at the maximums contained in Town Code, § 134-10 above.

**§ 134-19. Refunds.**

No refunds or retroactive entitlements shall be granted.

**§ 134-20. Applicability; when effective.**

This article shall be applied to an assessment roll prepared on the basis of a taxable status date occurring on or after March 1, 2001, and shall take effect immediately in accordance with the Municipal Home Rule Law.

ARTICLE VIII  
**Converted Condominiums**  
[Adopted 2-1-2007 by L.L. No. 3-2007]

**§ 134-21. Title.**

This article shall be known as "A Law Amending Chapter 134, entitled "Taxation," of the Town Code of the Town of Skaneateles."

**§ 134-22. Legislative authority.**

This article is enacted pursuant to the authority of New York Municipal Home Rule Law § 10, the New York Town Law and New York Real Property Tax Law ("RPTL") § 581(1)(c).

**§ 134-23. Purpose; findings.**

- A. The intent of the Town Board is to adopt a local law as permitted by RPTL § 581(1)(c) providing that the method of assessing condominiums contained in RPTL § 581(1)(a) shall not apply to converted condominium units in the Town of Skaneateles.
- B. The Town Board finds, upon the recommendation of the Assessor, that it is desirable to the greatest extent possible under the law to give the Town the option of assessing single-family residences at market value. The Town Board wishes to prevent the characterization of single-family residences as condominiums since such characterization may prevent the Assessor from using the market value method of determining a property's value for a single-family residence from being used and thus result in a lower assessment than its current market value. The Town Board believes that uneven and unfair taxation results when condominiums are not taxed at market value.

**§ 134-24. Applicability.**

Pursuant to the authority granted to the Town by RPTL § 581(1)(c), the provisions of RPTL § 581(1)(a) shall not apply to converted condominium units within the Town of Skaneateles. The Town of Skaneateles does not recognize converted condominium units as defined in RPTL § 581(1)(c) as condominium units for purpose of assessing the value of said condominium.

**§ 134-25. When effective.**

This article shall take effect 30 days after adoption by the Town Board and upon filing in the office of the New York State Secretary of State.

ARTICLE IX  
**Volunteer Fire Fighters and Ambulance Workers Exemption**  
**[Adopted 12-30-2005 by L.L. No. 5-2005]**

**§ 134-26. Purpose.**

The purpose of this article is to implement the authority granted to local taxing jurisdictions by § 466-g of the Real Property Tax Law, which provision authorizes local taxing jurisdictions to grant a real property tax exemption for residences owned by fire fighters and ambulance workers.

**§ 134-27. Exemption granted.**

- A. Real property located in the Town of Skaneateles and owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, or such enrolled member and spouse, residing in the Town of Skaneateles, shall be exempt from taxation to the extent of 10% of the assessed value of such property for town, part-town, special district or fire district purposes, exclusive of special assessments; provided, however, that such exemption shall in no event exceed \$3,000, multiplied by the latest state equalization rate for the assessing unit in which such real property is located.
- B. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service, or such enrolled member and spouse, unless:
  - (1) The applicant resides in the Town of Skaneateles and the Town of Skaneateles is saved by such fire company, fire department or ambulance service in which the applicant is an enrolled member;
  - (2) The property is the primary residence of the applicant;
  - (3) The property is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not used exclusively for the applicant's residence, but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section; and
  - (4) The applicant has been certified by the authority having jurisdiction for the

incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least five years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least five years.

- C. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 years of active service, or such enrolled member and spouse, and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the 10% exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within the Town of Skaneateles.
- D. Application for such exemption shall be filed with the Town Assessor on a form as prescribed by the State Board of Real Property Services.
- E. No applicant who is a volunteer fire fighter or volunteer ambulance worker, who by reason of such status is receiving any benefit under the provisions of Article 4 of the Real Property Tax Law on the effective date of this section, shall suffer any diminution of such benefit because of the provisions of this article.

ARTICLE X  
**Cold War Veterans Exemption**  
[Adopted 12-3-2009 by L.L. No. 6-2009]

**§ 134-28. Purpose.**

The purpose of this article is to provide for a real property tax exemption from Town of Skaneateles real property taxes for Cold War veterans, pursuant to New York Real Property Tax Law § 458-b.

**§ 134-29. Definitions.**

As used in this article, 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 in the United States armed forces, during the time period from September 2, 1945, to December 26, 1991, and was discharged or released therefrom under honorable conditions.

**LATEST STATE EQUALIZATION RATE** — The latest final equalization rate established by the State Board of Real Property Services pursuant to Article 12 of the Real Property Tax Law.

**QUALIFIED OWNER** — A Cold War veteran, the spouse of a Cold War veteran, or the unmarried 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.

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

**§ 134-30. Amount of exemption.** [Amended 6-17-2010 by L.L. No. 2-2010]

Pursuant to § 458-b of the New York State Real Property Tax Law, the maximum Cold War veterans exemption from real property taxes is established as follows:

- A. Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed \$36,000 or the product of \$36,000 multiplied by the latest state equalization rate of the assessing unit, 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 \$120,000, or the product of \$120,000 multiplied by the latest state equalization rate for the assessing unit, whichever is less.

**§ 134-31. Limitations.**

- A. The exemption from taxation provided by this article shall not be applicable to real property taxes levied or relieved for school purposes.
- B. If the Cold War veteran receives the exemption pursuant to § 458 of the Real Property Tax Law or § 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive the exemption under this article.
- C. The exemption provided by Subsection A of § 134-30 of this article shall be granted for a period of 10 years, the commencement of such ten-year period being governed pursuant to this subsection. Where a qualified owner owns qualifying residential real property on the effective date of this article, such ten-year 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 article. Where a qualified owner does not own qualifying residential real property on the effective date of this article, such ten-year 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 property, such ten-year period shall be measured from the first assessment roll in which the exemption occurs. If, before the expiration of such ten-year period, such exempt property is sold and replaced with other residential real property, such exemption may be granted pursuant to Subsection A of § 134-30 of this article for the unexpired portion of this ten-year exemption period.

- D. Application for the exemption shall be made by the owners, or all of the owners, of the property on a form prescribed by the State Board of Real Property Services. 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 penalties prescribed in the Penal Law.