

## **Chapter 177**

### **TAXATION**

#### **ARTICLE I**

#### **Senior Citizens Tax Exemption**

**§ 177-1. Grant of exemption.**

**§ 177-2. Requirements for exemption.**

**§ 177-3. Application for exemption.**

**§ 177-4. Penalties for offenses.**

[HISTORY: Adopted by the Board of Trustees of the Village of Windsor: Art. I, 6-5-84. Amendments noted where applicable.]

#### **ARTICLE I**

#### **Senior Citizens Tax Exemption**

[Adopted 6-5-84 as L. L. No. 2-1984]

**§ 177-1. Grant of exemption.**

Pursuant to and in accordance with the provisions of § 467 of the Real Property Tax Law, as amended by Chapter 1004 of the Laws of 1974 and Chapters 535 and 664 of the Laws of 1975, real property situate within the bounds of the Village of Windsor, New York 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, one (1) of whom is sixty-five (65) years of age or over, shall be exempt from real property taxation by the Village of Windsor to the extent of fifty per centum (50%) of the assessed valuation thereof. Such exemption shall be computed after all other partial exemptions allowed by laws have been subtracted from the total amount assessed. The real property tax exemption on real property owned by husband and wife, one (1) of whom is sixty-five (65) years of age or over, once granted, shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two (62) years of age.

**§ 177-2. Requirements for exemption.**

No exemptions shall be granted and no exemption is hereby granted:

A. If the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of six thousand dollars (\$6,000.). “Income tax year” shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return or, if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings and net income from self-employment, but shall not include gifts or inheritances. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

B. Unless the title of the property shall have been vested in the owner or one (1) of the owners of the property for at least twenty-four (24) consecutive months prior to the date of making application for exemptions; provided, however, that in the event of the death of either a husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor, and such ownership shall be deemed continuous for the purposes of computing such period of twenty-four (24) consecutive months and provided, further, that where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, the period of ownership of the former property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this section.

C. Unless the property is used exclusively for residential purposes.

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

**§ 177-3. Application for exemption.**

Applications for such exemption must be made by the owner or all of the owners of the property on forms prescribed by the State Board, to be furnished by the appropriate assessing authority, and shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in such Assessor's office on or before the appropriate taxable status date.

**§ 177-4. Penalties for offenses.**

Any conviction of having made any willful false statement in the application for such exemption shall be subject to a fine set forth in Appendix C of the Code of the Village of Windsor containing the list of Fines and Penalties for the Village and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.\*

---

\*Editor's Note: Amended 9/4/2001; L.L. 5-2001