

TAXATION

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Updated 1/17/06

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ARTICLE I
Tax Exemption for Senior Citizens

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§ 59-1. Legislative Authority

The legislative authority for this local law is Real Property Tax Law Section 467.

§ 59-2. Exemption Provided

- A. Real property situate within the bounds of the Town of Canton, St. Lawrence County, New York, owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife or siblings (i.e. a brother or sister, whether related through half blood, whole blood or adoption), one of whom is 65 years of age or over, shall be exempt from taxation for real estate taxes to be levied by the Town of Canton for the year commencing with the School taxes of 2006-07 and thereafter by the percentage of exemption specified for the annual income ranges listed below. Such exemption shall be based upon the assessed valuation of the exempt real property and shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed.

<u>Annual Income Ranges</u>	<u>Exemption Percentage</u>
(1) \$20,000.00 or less	50%
(2) \$20,000.01 to \$20,999.99	45%
(3) \$21,000.00 to \$21,999.99	40%
(4) \$22,000.00 to \$22,999.99	35%
(5) \$23,000.00 to \$23,999.99	30%
(6) \$23,900.00 to \$24,799.99	25%
(7) \$24,800.00 to \$25,699.99	20%
(8) \$25,700.00 to \$26,599.99	15%
(9) \$26,600.00 to \$27,499.99	10%
(10) \$27,500.00 to \$28,399.99	5%

- B. Annual income shall include the income of the owner or the combined income of the owners of the property for the income year immediately preceding the date of making an application for exemption. Income tax year shall mean the twelve (12) 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 except where the husband or wife, or ex-husband or ex-wife, is absent from the property as provided in subparagraph (ii) of paragraph (d) of the subdivision, then only the income of the spouse or ex-spouse residing on the property shall be considered and 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 the 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 a return of capital, gifts or inheritances or monies earned through employment in the federal foster grandparent program. 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.

- C. The title of the property shall have been vested in the owner or one of the owners of the property for at least twelve (12) consecutive months prior to the date of making application for exemption, 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 either a husband or a wife to the other spouse of all or part of the title to the property, the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of twelve (12) consecutive months. 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 shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this section. Where a residence is sold and replaced with another within one year and both residences are within the state, the period of ownership of both properties shall be deemed consecutive for purposes of the exemption from taxation. Where the owner or owners transfer title to property which as of the date of transfer was exempt from taxation under the provisions of this section, the reacquisition of title by such owner or owners within nine (9) months of the date of transfer shall be deemed to satisfy the requirements of this paragraph that the title of the property shall have been vested in the owner or one of the owners for such period of twelve (12) consecutive months. Where, upon or subsequent to the death of an owner or owners, title to property which as of the date of such death was exempt from taxation under such provisions becomes vested by virtue of devise or descent from the deceased owner or owners, or by transfer by any other means, within nine (9) months after such death, solely in person or persons who, at the time of such death, maintained such property as a primary residence, the

requirement of this paragraph that the title of the property shall have been vested in the owner or one of the owners for such period of twelve (12) consecutive months shall be deemed satisfied.

- D. The property is used exclusively for residential purposes, provided, however, that in the event that any portion of such property is not so used exclusively for residential purposes 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.
- E. The real property is the legal residence of and is occupied in whole or part by the owner or by all of the owners of the property, except where: (1) an owner who is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in Section 2801 of the Public Health Law, and provided that any income accruing to that person shall only be income to the extent that it exceeds that amount paid by such owner, spouse or co-owner for care in the facility; and provided further, that during such confinement such property is not occupied by other than the spouse or co-owner of such owner; or (2) the real property is owned by a husband and /or wife, or an ex-husband and /or an ex-wife, and either is absent from the residence due to divorce, legal separation or abandonment and all other provisions of this section are met, provide that where an exemption was previously granted when both resided on the property, than the person remaining on the property shall be sixty-two (62) years of age or older.

§ 59-3. Application for Exemption

- A. Application for such exemption must be made by the owner or all the owners of the property on forms to be furnished by the Town of Canton Assessor's Office; such applications shall furnish the information, and the forms are to be executed in the manner required or prescribed in such forms and shall be filed in such Assessor's Office on or before the date for hearing of complainants in the Town of Canton. Any person otherwise qualifying under the section shall not be denied the exemption under this section if he/she becomes sixty-five (65) years of age after the appropriate taxable status date on or before December 31 of the same year.
- B. At least sixty (60) days prior to the appropriate taxable status date, the assessors shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before the taxable status date and be approved in order for the exemption to be granted. The assessors shall, within three (3) days of the completion of and filing of the tentative assessment roll, notify by mail any applicant who has included

with this application at least one self-addressed, pre-paid envelope, of the approval or denial of the application, provided however that the assessors shall, upon receipt and filing of the application, send mail notification of receipt to any applicant who has included two such envelopes with the application. Failure to mail any such application form or notices or the failure of such person to receive any of the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person. The assessors shall mail as soon as possible the application in the year 2004, knowing that it is impossible to give sixty (60) days; notice due to the adoption date of this Local Law.

- C. Any person who has been granted exemption pursuant thereto on five (5) consecutive completed assessment rolls, including any years when the exemption was granted to a property owned by a husband and /or wife while both resided in such property, shall not be subject to the requirements set forth in paragraph "B" of this section; however, said person shall be mailed an application form and a notice informing his/her of his/her rights. Such exemption shall automatically be granted on each subsequent assessment roll. Provided, however, that when tax payment is made by such person a sworn Affidavit must be included with such payment that shall state such person continues to be eligible for such exemption. Such Affidavit shall be on a form prescribed by the State Office of Real Property Services. If such Affidavit is not included with the tax payment, the collecting officer shall proceed pursuant to Section 551-a of this chapter.
- D. 1. Notwithstanding the provisions of subparagraph "A" of this section, where a person who meets the requirements for an exemption, pursuant to this ordinance, purchases property after the levy of taxes, such person may file an application for exemption to the assessor within thirty (30) days of the transfer of title to such person. The assessor shall make a determination of whether the parcel would have qualified for exempt status on the tax roll on which the taxes were levied, had title to the parcel been in the name of the applicant on the taxable status date applicable to the tax roll. The application shall be on a form prescribed by the State Office of Real Property Services. The assessor, no later than thirty (30) days after receipt of such application, shall notify both the applicant and the Board of Assessment Review, by first class mail, of the exempt amount, if any, and the right of the owner to a review of the exempt amount upon the filing of a written complaint. Such complaint shall be on a form prescribed by the Board of Assessment Review and shall be filed with them within twenty (20) days of the mailing of this notice. If no complaint is received, the Board of Assessment Review shall notify the assessor and the exempt amount determined by the assessor shall be final. If the applicant files a complaint, the Board of

Assessment Review shall schedule a time and place for a hearing with respect thereto no later than thirty (30) days after the mailing of the notice by the assessor. The Board of Assessment Review shall meet and determine the exempt amount and shall immediately notify the assessor and the applicant, by first class mail, of its determination. The amount of exemption determined pursuant to this paragraph shall be subject to review as provided in Article 7 of the Real Property Tax of the State of New York. Such a proceeding shall be commenced within thirty (30) days of the mailing of the notice of the Board of Assessment Review to the new owner as provided in this paragraph.

2. Upon receipt of a determination of exempt amount as provided in subparagraph 1. of this paragraph, the assessor shall determine the pro-rata exemption to be credited toward such property by multiplying the tax rate or tax rates for each municipal corporation which levied taxes, or for which taxes were levied, on the appropriate tax roll used for the fiscal year or years during which the transfer occurred times the exempt amount, as determined in subparagraph 1. of this paragraph, times the fraction of each fiscal year or years remaining subsequent to the transfer of title. The assessor shall immediately transmit a statement of the pro-rata exemption credit due to each municipal corporation which levied taxes or for which taxes were levied on the tax roll used for the fiscal year or years during which the transfer occurred and to the applicant.
 3. Each municipal corporation which receives notice of pro-rata exemption credits pursuant to this subdivision shall include an appropriation in its budget for the next fiscal year equal to the aggregate amount of such credits to be applied in that fiscal year. Where a parcel, the owner of which is entitled to a pro-rata exemption credit, is subject to taxation in said next fiscal year, the receiver or collector shall apply the credit to reduce the amount of taxes owed for the parcel in such fiscal year. Pro-rata exemption credits in excess of the amount of taxes, if any, owed for the parcel shall be paid by the treasurer of the municipal corporation which levies such taxes for or on behalf of the municipal corporation to all owners of property entitled to such credits within thirty (30) days of the expiration of the warrant to collect taxes in said next fiscal year.
- E.
1. Notwithstanding the provisions of paragraph "A" of this section, where a person who meets the requirements for an exemption pursuant to this ordinance purchases property after the taxable status date, but prior to the levy of taxes, such person may file an application for an exemption to the assessor within thirty (30) days of

the transfer of title to such person. The assessor shall make a determination within thirty (30) days after receipt of such application of whether the applicant would qualify for an exemption pursuant to this section on the assessment roll if title had been in the name of the applicant on application shall be made on a form prescribed by the State Office of Real Property Services.

2. If the assessor's determination is made prior to the filing of the tentative assessment roll, the assessor shall enter the exempt amount, if any, on the tentative assessment roll and, within ten (10) days after filing such roll, notify the applicant of the approval or denial of such exemption, the exempt amount, if any, and the applicant's right to review by the Board of Assessment Review.
 3. If the assessor's determination is made after the filing of the tentative assessment roll, the assessor shall petition the Board of Assessment Review to correct the tentative or final assessment roll in the manner provided in Title 3 of Article 5 of the Real Property Tax Law, with respect to unlawful entries, in the case of wholly exempt parcels, and with respect to clerical errors, in the case of partially exempt parcels, if the assessor determines that an exemption should be granted and, within ten (10) days of petitioning the Board of Assessment Review, notify the applicant of the approval or denial of such exemption, the amount of such exemption, if any, and the applicant's right to administrative or judicial review of such determination pursuant to Article 5 or Article 7 of the Real Property Tax Law, respectively.
- F. If, for any reason, a determination to exempt property from taxation as provided in paragraph "E" of this section is not entered on the final assessment roll, the assessor shall petition the Board of Assessment Review to correct the final assessment roll.
- G. If, for any reason, the pro-rata tax credit as provided in paragraph "D" of this section is not extended against the tax roll immediately succeeding the fiscal year during which the transfer occurred, the assessor shall immediately notify the municipal corporation which levied the tax or for which the taxes were levied of the amount of pro-rata exemption credits for the year in which such transfer occurred. Such municipal corporation shall proceed as provided in subparagraph 3. of paragraph "D" of this section.
- H. If, for any reason, a determination to exempt property from taxation as provided in paragraph "e" of this section is not entered on the tax roll for the year immediately succeeding the fiscal year during which the transfer

occurred, the assessor shall determine the pro-rata tax exemption credit for such tax roll by multiplying the tax rate or tax rates for each municipal corporation which levied taxes, or for which taxes were levied, times the exempt amount and shall immediately notify such municipal corporation or corporations of the pro-rata exemption credits for such tax roll. Such municipal corporation shall add outstanding pro-rata exemption amounts and proceed as provided in 3. of paragraph "D" of this section.

§ 59-4. Penalties

The making of any willful false statement in the application for an exemption under this ordinance shall be a violation thereof, and a conviction for any such violation shall be punishable by a fine of not more than \$100.00 and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

§ 59-5. Severability

Should any section, paragraph, sentence, clause or phrase of this Local Law be declared unconstitutional or unjust for any reason by a Court of competent jurisdiction, the remainder of this ordinance shall not be affected thereby.

§ 59-6. Inconsistency

All resolutions, ordinances or local laws or portions thereof of the Town of Canton not consistent with this ordinance, in whole or in part, shall be repealed.

§ 59-7. Effective Date

This local law shall take effect upon its filing with the New York State Secretary of State.

ARTICLE II
Tax Exemption for Veterans

§ 59-8. Grant of Exemption

The primary residence of (1) a veteran of the United States Armed Services who actively served during a period of war, (2) a veteran who received a particular expeditionary medal, or under certain conditions: (3) a veteran of the merchant marine service, (4) a veteran of the American Field Service, or (5) a veteran who served as a Pan American World Airways flight crew and aviation ground support employee may be eligible for partial exemption from general municipal taxes. No exemption is allowed for school district taxes, special advalorem levies, or special assessments. Jurisdictions which allow the alternative veterans exemption may not grant any eligible funds (former RPTL '458(1)) or pro rata veterans exemptions (former RPTL '458(5)) after March 2, 1986.

§ 59-9. Exemption Reduced.

The percentage exemption that applies to the assessed value of a qualifying property depends on the nature of the veteran's service. Veterans who were on active duty during a period of war are eligible for a 15% exemption (not to exceed the \$6,000 multiplied by the latest final state equalization rate (or special equalization rate) or, in the case of special assessing units, the latest class ratio). An additional exemption of 10% (not to exceed the \$4,000 multiplied by the latest final state equalization rate, special equalization rate, or class ratio) is available for those who served in combat zones. Veterans who sustained service - related disabilities, as evidenced by receipt of a disability compensation rating from the Veterans Administration of the Department of Defense, are eligible for a percentage exemption equal to one half or their disability rating (not to exceed \$20,000 multiplied by the latest final state equalization rate, special equalization rate, or class ratio) in addition to the wartime and combat zone exemptions. Veterans who died in service of a service - connected disability are considered to have a disability rating 100%.

Tax Exemption for Persons with Disabilities and Limited Incomes in Accordance with Section 459-C of the New York State Real Property Tax Law Updated 2/14/06

§ 59-10. Legislative Authority.

The legislative authority for this local law is Section 459-C of the New York State Real Property Tax Law.

§ 59-11. Exemption Provided.

Real property owned by one or more persons with disabilities, or real property owned by a husband, wife or both, or by siblings, at least one of whom has a disability, and whose income, as hereafter defined, is limited by reason of such disability, shall be exempt from taxation for Town purposes to the extent as provided in the following schedule:

Annual Income

<u>EQUAL TO</u>	<u>BUT LESS THAN</u>	<u>% EXEMPT</u>
\$0.00	\$10,000	50%
\$10,000	\$11,000	45%
\$11,000	\$12,000	40%
\$12,000	\$13,000	35%
\$13,000	\$13,900	30%
\$13,900	\$14,800	25%
\$14,800	\$15,700	20%
\$15,700	\$16,600	15%
\$16,600	\$17,500	10%
\$17,500	\$18,400	5%

§ 59-12. Definitions

For purpose of this Section:

- A. "Sibling" shall mean a brother or sister, whether related through half blood, whole blood or adoption.
- B.A person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who:

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1. is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) under the Federal Social Security Act, or
2. is certified to receive Railroad Retirement Disability benefits under the Federal Railroad Retirement Act, or
3. has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind, or
4. is certified to receive a United States Postal Service disability pension. An award letter from the Social Security Administration or the Railroad Retirement Board or a certificate from the State Commission for the Blind and Visually Handicapped, or an award letter from the United States Postal Service shall be submitted as proof of disability.

§ 59-13. Computing Exemptions.

Any exemption provided by this section shall be computed after all other partial exemptions allowed by law, excluding the school tax relief (STAR) exemption authorized by Section Four Hundred Twenty-Five of this title, have been subtracted from the total amount assessed, provided, however, that no parcel may receive an exemption for the same municipal tax purpose pursuant to both this section and Section Four Hundred Sixty-Seven of this title.

§ 59-14. Income Requirements.

- 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 \$18,400. 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, except where the husband or wife, or ex-husband or ex-wife, is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and 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 a return of capital, gifts, inheritances or monies earned through employment in the Federal foster grandparent program. (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 property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not so used exclusively for residential purposes 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;

C. Unless the real property is the legal residence of and is occupied in whole or in part by the disabled person, except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health care facility as defined in Section Twenty-Eight Hundred One of the Public Health Law, provided that any income accruing to that person shall be considered income for purposes of this section only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.

§ 59-15. Application for Exemption.

Application for such exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed by the State Board, and shall be filed in such assessor's office on or before the appropriate taxable status date, provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this section is first sought or the disability is first determined to be permanent.

§ 59-16. Notification.

At least sixty days prior to the appropriate taxable status date, the assessor shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the exemption to continue to be granted. Failure to mail such application form or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

§ 59-17. Eligibility.

The provisions of this section shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax

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exemption, pursuant to subdivision one of this section, were such person or persons the owner or owners of such real property.

§ 59-18. Effective Date.

This Local Law shall take effect upon its filing with the New York State Secretary of State

ARTICLE IV
Tax Exemption for Enrolled Volunteer
Firefighters and Ambulance Workers

§ 59-19. Legislative Intent.

The legislature recognizes the role of the volunteer firefighters and ambulance workers in securing the safety and well-being of our communities. The legislature hereby finds that it is in the best social and economic interests of the County of St. Lawrence to encourage volunteerism for said purposes. To that end, by providing the following exemption it is the intent to so encourage volunteerism for our various fire and ambulance companies.

§ 59-20. Exemptions.

- A. Real property 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 St. Lawrence County shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property for county purposes, exclusive of special assessments, provided, however, that such exemption shall in no event exceed \$3,000.00 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 voluntary ambulance service residing in such county unless:
 1. The applicant resides in the city, town or village which is served by such incorporated volunteer fire company or fire department or incorporated ambulance service;
 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 exclusively used for the applicant's residence but is used for other purposes, such portion to be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section;
 4. The incorporated volunteer fire company or fire department and incorporated voluntary ambulance service has submitted to the St. Lawrence County Director of Emergency Services a complete list of enrolled members, with their respective dates of service for such incorporated voluntary fire company, or fire department, or incorporated voluntary ambulance service. The St. Lawrence County Director of Emergency Services shall then review all potential candidates and certify those who meet the necessary criteria to be eligible for this exemption.
- C. Application for such exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the state board.
- D. No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of this section.

§ 59-21. Effective Date.

This local law shall take effect upon its filing with the New York State Secretary of State and shall apply to real property having a taxable status on or after the 1st day of January, 2006, next succeeding the date on which this act shall become law.

Town Board Passed on 8/16/05

ARTICLE V
Alternative Veterans Exemption

§ 59-22. Intent.

The Town of Canton has long recognized and honored the invaluable service contributed by veterans of the Armed Forces. It is the intent of this law to modify upwards the wartime, combat zone and disability alternative veterans exemption.

§ 59-23. Text.

The Town of Canton hereby adopts the following increased maximums pursuant to local law for an alternative veterans exemption.

a. Wartime:	\$15,000.00
b. Combat Zone:	\$10,000.00
c. Disability	\$50,000.00

All other provisions of Real Property Tax Law Section 458-a are hereby applicable.

§ 59-24. Effective Date.

This Local Law shall take effect upon its filing with the New York State Secretary of State.

ARTICLE VI
Providing for a Real Property Tax Exemption for Cold War Veterans

§ 59-25. Intent.

The intent of this law is to provide a Cold War Veteran real property tax exemption to Town of Canton residents as that term is defined by the New York State Real Property Tax Law Section 458-b.

§ 59-26. Text.

Real property owned by one or more persons, each of whom is a cold war veteran as defined by New York State Real Property Tax Law, Section 458-b, shall be exempt from Town taxation to the extent of fifteen percent (15%) of the assessed valuation.

This Local Law is designed to implement Section 458-b of the Real Property Tax Law of the State of New York for residents of the Town of Canton, and this Local Law shall conform in every aspect to State Law.

§ 59-27. Effective Date.

This Law shall take effect pursuant to Chapter 655 of the 2007 Sessions Law of the State of New York, Section 1, and upon filing with the Secretary of State.

The Town Board passed the law on January 8, 2008.