

## Chapter 128

### TAXATION

#### ARTICLE I Nonprofit Organizations

- § 128-1. Purpose.
- § 128-2. Criteria for taxation and exemption.
- § 128-3. Ad valorem levies and special assessments.

#### ARTICLE II (Reserved)

§§ 128-4 through 128-6. (Reserved)

#### ARTICLE III Disposition of Revenue

- § 128-7. Revenues to be paid directly.
- § 128-8. Requirements of disbursement.

#### ARTICLE IV Senior Citizens Tax Exemption

- § 128-9. Exemption.
- § 128-10. Statutory qualifications.
- § 128-11. Eligibility.
- § 128-12. Application for exemption.
- § 128-13. Late application.
- § 128-14. Penalties for offenses.

#### ARTICLE V Exemption for Disabled Persons With Limited Income

- § 128-15. Legislative authority; definitions.
- § 128-16. Partial exemption granted; eligibility.
- § 128-17. Maximum income; exemption schedule.

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

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#### ARTICLE I Nonprofit Organizations [Adopted 2-1-1979 by L.L. No. 1-1979]

##### § 128-1. Purpose.

The purpose of this article is to subject to taxation real property owned by nonprofit corporations or associations specified in § 128-2 of this article, as authorized by § 420-b of the Real Property Tax Law.

##### § 128-2. Criteria for taxation and exemption.

Real property owned by a corporation or association which is not organized or conducted exclusively for religious, charitable, hospital, educational, moral or mental improvement of men, women or children or cemetery purposes or for two or more such purposes, but is

organized or conducted exclusively for the following purposes or for two or more such purposes and used exclusively for carrying out thereupon one or more of such purposes shall be taxable: Bible, tract, benevolent, missionary, infirmary, public playground, scientific, literary, bar association, medical society, library, patriotic or historical purposes, for the enforcement of laws relating to children or animals.

**§ 128-3. Ad valorem levies and special assessments.**

Real property which is taxable pursuant to this article shall be subject to special ad valorem levies and special assessments which are imposed to defray the costs of improvements or services furnished by the Town of Rochester or by a special district established therein.

**ARTICLE II<sup>1</sup>**  
**(Reserved)**

**§§ 128-4 through 128-6. (Reserved)**

**ARTICLE III**  
**Disposition of Revenue**  
**[Adopted 7-7-1986 by L.L. No. 2-1986]**

**§ 128-7. Revenues to be paid directly.**

The Town Board hereby adopts § 1262(d) of the Tax Law of the State of New York and elects to be paid directly the revenues from taxes imposed by cities under \$1,000,000, counties and school districts situated within the County of Ulster where said amounts are not set aside for county purposes or educational purposes.

**§ 128-8. Requirements of disbursement.**

The town shall provide that these moneys shall be applied first to reduce county taxes levied upon real property situated within the town with any balance remaining to be applied to reduce general town taxes levied upon real property in said town or that said moneys shall first be applied to reduce general town taxes levied upon real property within the town with any balance remaining to be used to reduce county taxes levied upon real property within the town or that the amounts which would be so applied to reduce the county taxes and general town taxes levied upon real property in such town shall be used for any town purpose or any combination thereof the discretion of which shall remain with the Town Board.

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<sup>1</sup> Editor's Note: Former Art. II, Veterans Proportional Exemption, adopted 1-31-1985 by L.L. No. 1-1985, was repealed 12-30-1998 by L.L. No. 4-1998.

ARTICLE IV  
**Senior Citizens Tax Exemption**  
 [Adopted 2-21-1991 by L.L. No. 1-1991]

**§ 128-9. Exemption. [Amended 5-5-1994 by L.L. No. 1-1994]**

Pursuant to and in accordance with the provisions of § 467 of the New York State Real Property Tax Law, real property situated in the Town of Rochester, subject to taxation by the Town of Rochester and owned by one or more persons, each of whom is 65 years of age or over, or real property situated in the Town of Rochester, subject to taxation by the Town of Rochester and owned by a husband and wife, one of whom is 65 years of age or over, shall be exempt from real property taxation by the Town of Rochester to the extent as provided in the following schedule for qualified exemptions:

|    | <b>Annual Income</b> |            |                  | <b>Percent of</b> |
|----|----------------------|------------|------------------|-------------------|
|    | <b>Greater than</b>  | <b>but</b> | <b>Less than</b> | <b>Exemption</b>  |
| A. | \$0                  |            | \$16,500         | 50%               |
| B. | 16,500               |            | 17,100           | 45%               |
| C. | 17,100               |            | 17,700           | 40%               |
| D. | 17,700               |            | 18,300           | 35%               |
| E. | 18,300               |            | 18,900           | 30%               |
| F. | 18,900               |            | 19,500           | 25%               |
| G. | 19,500               |            | 20,100           | 20%               |
| H. | 20,100               |            | 20,700           | 15%               |
| I. | 20,700               |            | 21,300           | 10%               |

**§ 128-10. Statutory qualifications.<sup>2</sup>**

No exemption shall be granted, unless the applicant qualifies therefor under § 467 of the Real Property Tax Law, portions of which are summarized as follows:

- 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 applications for the exemption, exceeds the amount in the schedule set forth in § 128-9 of this article. "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 husband or wife, their combined income may not exceed the amount in the schedule set forth in § 128-9 of this article. Such income shall include social security and retirement benefits, interest, dividends, net rental income, salary or earnings and net income from self-employment and shall not include gifts or inheritance.
- 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 24 consecutive months prior to the date of making the application.
- C. Unless the property is used exclusively for residential purposes.

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<sup>2</sup> Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

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

**§ 128-11. Eligibility.**

A person shall be eligible for the exemption provided by this article if they become 65 years of age by taxable status date or on or before December 31 of the calendar year.

**§ 128-12. Application for exemption.**

- A. Application 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.
- B. At least 60 days prior to the appropriate taxable status date, the assessing authority shall mail to each person who was granted exemption, pursuant to this section, on the latest complete 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. Failure to mail such application form and notice or failure of such person to receive the same shall not prevent levy, collection and enforcement of the payment of the taxes on property owned by such person.

**§ 128-13. Late application. [Amended 5-5-1994 by L.L. No. 1-1994]**

The Assessor shall accept an application for the exemption if it is filed after the first day of March, but not later than the last day permitted for filing a grievance where the failure to file a timely application resulted from the death of the applicant's spouse, child, parent, brother or sister or an illness of the applicant of the applicant's spouse, child, parent, brother or sister which actually prevents the applicant from filing on a timely basis, as certified by a licensed physician. The Assessor shall approve or deny such application if it had been filed on or before the taxable status date.

**§ 128-14. Penalties for offenses.**

Any conviction of having made any willfully false statement in the application for such exemption shall be punishable by a fine of not more than \$100 and shall disqualify the applicant or applicants from further exemption for a period of five years.

ARTICLE V

**Exemption for Disabled Persons With Limited Income  
[Adopted 12-30-1998 by L.L. No. 4-1998]**

**§ 128-15. Legislative authority; definitions.**

This article is adopted pursuant to authority of Real Property Tax Law § 459-c. All definitions, terms and conditions of such statute shall apply to this article.

**§ 128-16. Partial exemption granted; eligibility.**

Real property owned by a person with disabilities whose income is limited by such disabilities, and used as the legal residence of such person, shall be entitled to a partial exemption from taxation to the extent of 50% of assessed valuation.

**§ 128-17. Maximum income; exemption schedule.**

To be eligible for exemption authorized by such § 459-c and implemented by this article, the maximum income of such person shall not exceed \$16,500. Any such person having a higher income shall be eligible for exemption in accordance with the following schedule:

| <b>Annual Income</b>                      | <b>Percentage Assessed<br/>Valuation Exempt<br/>From Taxation</b> |
|---|---|
| More than \$16,500 but less than \$17,500 | 45%   |
| \$17,500 or more but less than \$18,500   | 40%   |
| \$18,500 or more but less than \$19,500   | 35%   |
| \$19,500 or more but less than \$20,400   | 30%   |
| \$20,400 or more but less than \$21,300   | 25%   |
| \$21,300 or more but less than \$22,200   | 20%   |
| \$22,200 or more but less than \$23,100   | 15%   |
| \$23,100 or more but less than \$24,000   | 10%   |
| \$24,000 or more but less than \$24,900   | 5%  |