

A LOCAL LAW AMENDING CHAPTER 128 OF THE TOWN OF ROCHESTER CODE
"TAXATION" TO EXTEND TIME TO FILE RENEWAL

APPLICATION FOR SENIOR CITIZEN TAX EXEMPTION FOR GOOD CAUSE

Section 1

This Local Law is adopted pursuant to the authority contained New York State Real Property Tax Law § 467(8-a).

Section 2.

§ 128-12 (A) of the Code of the Town of Rochester, pertaining to the procedure for application for Senior Citizen Tax Exemptions, is amended to read as follows:

Application for such exemption must be made by the owner or all 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.

Where a renewal application for the exemption authorized by this section has not been filed on or before the taxable status date, and the owner believes that good cause existed for the failure to file the renewal application by that date, the owner may, no later than the last day for paying taxes without incurring interest or penalty, submit a written request to the assessor asking him or her to extend the filing deadline and grant the exemption. Such request shall contain an explanation of why the deadline was missed, and shall be accompanied by a renewal application, reflecting the facts and circumstances as they existed on the taxable status date. The assessor may extend the filing deadline and grant the exemption if he or she is satisfied that (i) good cause existed for the failure to file the renewal application by the taxable status date, and that (ii) the applicant is otherwise entitled to the exemption. The assessor shall mail notice of his or her determination to the owner. If the determination states that the assessor has granted the exemption, he or she shall thereupon be authorized and directed to correct the assessment roll accordingly, or, if another person has custody or control of the assessment roll, to direct that person to make the appropriate corrections. If the correction is not made before taxes are levied, the failure to take the exemption into account in the computation of the tax shall be deemed a "clerical error" for purposes of title three of article five of the New York State Real Property Tax Law, and shall be corrected accordingly.

Section 3.

This law shall become effective upon filing with the New York State Secretary of State pursuant to the Municipal Home Rule Law.