CHAPTER 81: SENIOR CITIZENS TAX EXEMPTION

§ 81.1 Partial tax exemption for certain persons over 65 years of age

A. Real property in the Town of Camillus 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 by siblings, one of whom is 65 years of age or over, shall be exempt from taxation by the Town to the extent of fifty per centrum of the assessed valuation thereof. Such exemption shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed.

B. The real property tax exemption on real property owned by husband and wife, one of whom is 65 years of age or over, once granted, shall not be rescinded by the Town solely because of the death of the older spouse so long as the surviving spouse is at least 62 years of age.

C. Any person otherwise qualifying under this Chapter shall not be denied the exemption if he becomes sixty-five years of age after the appropriate taxable status date and before December thirty-first of the same year.

§ 81.2 Limitations on exemption

A. No exemption shall be granted if the income of the owner exceeds the sum of Nineteen Thousand Five Hundred for the income tax year immediately preceding the date of making application for exemption, except as provided for in § 81.6. Income tax year shall mean a twelve month period for which the owner 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 shall be considered. 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 veterans disability compensation, as defined in Title 38 of the United States Code. 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. No exemption shall be granted unless the title of the property shall have been vested in the owner for at least twelve 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 purpose of computing such period of twelve consecutive months provided further, that in the event of a transfer by either a husband or 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 consecutive months and provided further that where

property of the owner has been acquired to replace property formerly owned by such owner or 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, and further provided that where a residence is sold and replaced with another within one year and is in the same assessment unit, the period of ownership of the property for which application is made for exemption in such period of ownership shall be deemed to be consecutive for purposes of this Section. Notwithstanding any other provision of law, 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 as provided in this Chapter.

C. No exemption shall be granted unless the property is used exclusively for residential purposes.

D. No exemption shall be granted unless the property is the legal residence of and is occupied in whole or in part by the owner.

§ 81.3 Notice of eligibility

The Town shall notify or cause to be notified, each person owning residential real property in the Town of the provisions of this Chapter. The provisions of this Section may be met by a notice or legend sent on or with each tax bill to such persons reading, "You may be eligible for senior citizen tax exemptions. Senior citizens have until month....day....year.... to apply for such exemptions. For information please call or write...," followed by the name, telephone number and/or address of the person or department selected by the Town to explain the provisions of this Chapter. Failure to notify, or cause to be notified any person who is in fact, eligible to receive the exemption provided by this Chapter 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.

§ 81.4 Annual application required

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 of Equalization and Assessment to be furnished by the Town Assessor's office and shall be filed in the Assessor's office on or before the taxable status date of the Town.

However, if an owner who has received an exemption pursuant to this Chapter on the preceding assessment roll shall fail to file the required application on or before taxable status date, such owner may file the application, executed as if such application had been filed on or before the taxable status date, with the Assessor on or before the date for the hearing on complaints.

An application for such exemption may be filed with the Assessor after the appropriate taxable status date, but not later than the last date on which a petition with respect to complaints for assessments may be filed, where failure to file a timely application resulted from: (a) a death of the applicant's spouse, child parent, brother or sister; or (b) an illness of the applicant or 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 as it had been filed on or before the

taxable status date.

§ 81.5 Notice to applicants

At least sixty (60) days prior to the appropriate taxable status date, the Town Assessor shall mail to each person who was granted exemption pursuant to this Chapter 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 assessing authority shall, within three (3) days of the completion and filing of the tentative assessment roll, notify by mail any applicant who has included with his or her other application at least one self-addressed prepaid envelope, of the approval or denial of the application; provided, however, that the assessing authority shall, upon the receipt and filing of the application, send by mail notification of receipt to any applicant who has included two of such envelopes with the application. Where an applicant is entitled to a notice of denial pursuant to this subdivision, such notice shall be on a form prescribed by the State Board of Equalization and Assessment and shall state the reasons for such denial and shall further state that the applicant may have such determination reviewed in the manner provided by law. Failure to mail any such application form and notice 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.

§ 81.6 Graduated exemption

A graduated tax exemption shall be allowed to those whose income exceeds the limitation established in Section 81.2(A), provided that they are otherwise qualified, in accordance with the following schedule:

Exemption Percentage	**Annual Income Ranges**
50%	Up to $41,000.00
45%	$41,000.01 or more but less than $42,000.00
40%	$42,000.00 or more but less than $43,000.00
35%	$43,000.00 or more but less than $44,000.00
30%	$44,000.00 or more but less than $44,900.00
25%	$44,900.00 or more but less than $45,800.00
20%	$45,800.00 or more but less than $46,700.00
15%	$46,700.00 or more but less than $47,600.00
10%	$47,600.00 or more but less than $48,500.00
5%	$48,500.00 or more but less than $49,400.00

§ 81.7 Senior Citizen exemption holders extension of payment due date

Any resident of the Town of Camillus who has received an exemption pursuant to this Chapter is hereby granted an extension of five business days beyond the deadline otherwise established by law, for the payment of Town taxes without interest or penalty.

§81.8 Five Year Exemption

Any person who has been granted exemption pursuant to this Chapter on five 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 be exempt from the requirements of Section 81.4. Such exemption shall be automatically 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, which shall state that such person continues to be eligible for such exemption. Such affidavit shall be on a form to be provided by the Assessor.

§ 81.10 Penalties and forfeiture

Any conviction of having made any willful false statement in the application for such exemption, shall be punishable by a fine of not more than One Hundred Dollars ($100.00) and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

Authority: Real Prop Tax L § 467.

References:
All the provisions of section, including amendments are applicable to municipalities which have enacted an aged exemption, and although municipalities may choose to revoke the exemption in its entirety, they may not vary its statutory terms while continuing to grant it. 4 Op Counsel SBEA #104.

Notice to senior citizens amended. L. 1982, C. 589. eff. Sept. 1, 1983.
Return of capital for investment in mutual fund is not "income," but taxpayer may not deduct depreciation in computing rental income; but may offset capital gains by capital losses. Engle v Talarico, 1972, 39 AD2d 362; affd 33 NY2d 237 (except as to use of depreciation).

See Real Property Tax Law § 467 for recent amendments.

Historical Note:

§81.6-addition, LL #1-84
§81.6-amended LL #1-1994
Revised by LL #19-1995
§81.2-amended LL #4-1998
§81.7-added by LL #4-1998
§81.1 (A)-amended LL #2-1999
§81.2 (A)-amended LL #2-1999
§81.6- amended LL #2-1999
§81.6-amended LL #16-89
§81.6-amended LL #1-93 (increasing & adding H & I)
§81.6-amended LL #21-1994
§81.6-amended LL #19-1995
§81.6-amended LL #20-1996
§81.6-amended LL #2-1999
§81.6-amended LL#20-2000
§81.6-amended LL #2-2003
§81.6-amended (Graduated income scale), LL #20-2006
§81.4-amended (Annual application requirements revised), LL#4-2009
§81.8-addition (Five Year Exemption), LL#4-2009
§81.4-amended (Late Filing of Exemptions due to illness/death), LL#1-2016
§81.6-amended (Graduated income scale), LL #1-2023
§81.6 amended (Graduated income scale), LL #6-2024
§81.6 amended (Income scale reconfigured to match Onondaga County's lines), LL#8-2024