

**TOWN OF THOMPSON  
NOTICE OF PUBLIC HEARING  
ON PROPOSED LOCAL LAW**

**NOTICE IS HEREBY GIVEN** that there has been duly introduced at a meeting of the Town Board of the Town of Thompson, New York, held on November 17, 2015, a proposed Local Law No. 10 of 2015, entitled "A local law to amend Article I (Senior Citizens Exemption) of Chapter 218 of the Town of Thompson Code entitled 'Taxation'."

**NOTICE IS FURTHER GIVEN** that the Town Board of the Town of Thompson will conduct a public hearing on the aforesaid proposed Local Law at the Town Hall, 4052 Route 42, Monticello, New York, on December 01, 2015 at 7:30 P.M., or as soon thereafter as said public hearing shall be convened, at which time all persons interested will be heard.

The proposed Local Law will authorize a partial exemption from real property taxes on qualifying residential real property for qualifying senior citizens. Copies of the Local Law described above are on file in the office of the Town Clerk of the Town of Thompson, where the same are available to public inspection during regular office hours.

**PLEASE TAKE FURTHER NOTICE**, that all interested persons will be given an opportunity to be heard on said proposed Local Law at the place and time aforesaid.

**NOTICE IS HEREBY GIVEN**, pursuant to the requirements of the Open Meetings Law of the State of New York, that the Town Board of the Town of Thompson will convene in public meeting at the place and time aforesaid for the purpose of conducting a public hearing on the proposed Local Law described above and, as deemed advisable by said Board, taking action on the enactment of said Local Law.

Dated: November 17, 2015

BY ORDER OF THE TOWN BOARD

TOWN OF THOMPSON

MARILEE J. CALHOUN  
TOWN CLERK

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

Town of Thompson

Local Law No. 10 of the year 2015

A local law to amend Chapter 218 entitled "Taxation" in the Town of Thompson Town Code

Be it enacted by the Town Board of the

Town of Thompson

1. Article I of Chapter 218 entitled "Senior Citizens Exemption" is hereby replaced in its entirety, as follows:

**§218-0. Statutory authority.**

The Town Board of the Town of Thompson, pursuant to New York State Real Property Tax Law §467(b), authorizes a partial exemption from real property taxes on qualifying residential real property for senior citizens, as defined in Real Property Tax Law §467(1)(a).

**§218-0.1. Definition.**

For purposes of this section, qualifying senior citizens are when property is 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, one of whom is 65 years of age or over. This definition of qualifying senior citizens shall be consistent with the definition as contained in Real Property Tax Law §467(1)(a).

**§218-0.2. Authorization to adopt provision.**

Pursuant to §467(b)(1)(2) and (3) of the Real Property Tax Law, the Town of Thompson is authorized to adopt a local law establishing a partial exemption from the Town portion of real property taxes for qualified senior citizens who own qualified residential real property within the Town of Thompson.

**§218-0.3. Amount of exemption.**

- A. Real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by a husband and wife, or by siblings, one of whom is 65 years of age or over, shall be exempt from taxation by the Town of Thompson to the extent of fifty per centum (50%) of the assessed value thereof or such less per centum of assessed value thereof for persons whose maximum income eligibility is increased in accordance with the provisions of Real Property Tax Law §467(1)(b) subdivisions (1), (2), and (3).
- B. The maximum income eligibility determined in accordance with subdivision 3 of §467 of the Real Property Tax Law shall be \$20,500 and shall entitle qualified

owner to a fifty per centum (50%) exemption. Further exemptions for qualified owner under this section shall decrease according to income per the following schedule:

<u>At least – Less than</u>	<u>Percent exemption</u>
\$0 - \$20,500	50%
\$20,500 - \$21,500	45%
\$21,500 - \$22,500	40%
\$22,500 - \$23,500	35%
\$23,500 - \$24,400	30%
\$24,400 - \$25,300	25%
\$25,300 - \$26,200	20%
\$26,200 - \$27,100	15%
\$27,100 - \$28,000	10%
\$28,000 - \$28,900	5%

**§218-0.4. Eligibility restriction.**

No exemption shall be allowed except in accordance with the provision of RPTL §467 for real property which qualifies by use and ownership upon an application submitted in the manner provided by this section.

**§218-0.5. Application for exemption.**

Pursuant to Real Property Tax Law §467(5), applications for such exemption under §467 and §467-a shall 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 Town Assessor and shall be filed in the Town of Thompson Assessor's office on or before the taxable status date.

**§218-0.6. Filing and acceptance of application.**

The Town Assessor is authorized to accept applications for renewal of exemptions pursuant to Real Property Tax Law §467 and §467-a after the taxable status date. In the event the owner, or all of the owners, of property which has received an exemption pursuant to RPTL §467 or §467-a on the preceding assessment roll fail to file the renewal application required on or before taxable status date, such owner or owners may file the renewal application, executed, as if such renewal application had been filed on or before the date for the hearing of complaints.

**§218-0.7. Board of Assessment Review.**

The Town Assessor is also authorized, upon receiving an initial application for exemption under §467 and §467-a of the Real Property Tax Law after the taxable status date has passed but prior to the date for hearing of complaints by the Board of Assessment Review, to execute and transmit to the Board of Assessment Review a verified statement that such late initial application for exemption has been received. At the meeting of the Board of Assessment Review, said Board shall hear and determine all verified statements and upon such review shall have all of the powers and duties imposed by law to determine and/or make changes to said assessment pursuant to Title 1A of the RPTL and any other law.

**§218-0.8. Effective date.**

This local law supersedes and replaces any prior local law setting partial exemptions for qualified senior citizens and shall be effective as of the date of filing in the Office of the Secretary of State.

2. Except as herein specifically amended, the remainder of Chapter 218 of such code shall remain in full force and effect.
3. If any clause, sentence, paragraph, subdivision, section or part thereof this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment, decree or order shall not affect, impair or invalidate the remainder thereof but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment, decree or order shall have been rendered and the remainder of this local law shall not be affected thereby and shall remain in full force and effect.
4. This local law shall take effect immediately upon filing with the Secretary of State.