

## Chapter 100

### TAXATION

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

#### ARTICLE I

##### Senior Citizens Exemption

**[Adopted 4-10-1989 by L.L. No. 1-1989]**

**§ 100-1. Exemption granted.**

The exemption from taxation of real property authorized by § 467 of the Real Property Tax Law as to real property owned by persons 65 years of age or over is and shall be effective as to real property located in the Town of Benton.

**§ 100-2. Statutory provisions to be in effect; no denial of exemption in certain instances.** [Amended 2-12-2001 by L.L. No. 1-2001]

- A. The terms and conditions of § 467 of the Real Property Tax Law shall be in effect in the Town of Benton.
- B. Any person otherwise qualifying under § 467 of the Real Property Tax Law, as amended, shall not be denied the exemption under § 467 of the Real Property Tax Law if he or she becomes 65 years of age after the appropriate taxable status date and/or before December 31 of the same year.

**§ 100-3. Limitations on exemption.** [Amended 4-9-1990 by L.L. No. 1-1990; 4-11-1994 by L.L. No. 1-1994; 11-12-2008 by L.L. No. 3-2008; 2-11-2009 by L.L. No. 2-2009]

- A. In accordance with § 467 of the Real Property Tax Law, real property owned by persons aged 65 years or older will be exempt from taxation to the extent shown below as determined by the owner or owners' corresponding annual income:

<b>Annual Income</b>	<b>Reduction</b>
\$0 to \$11,650	50%
\$11,650.01 to \$12,649.99	45%
\$12,650.00 to \$13,649.99	40%
\$13,650.00 to \$14,649.99	35%
\$14,650.00 to \$15,549.99	30%
\$15,550.00 to \$16,449.99	25%
\$16,450.00 to \$17,349.99	20%

\$17,350.00 to \$18,249.99	15%
\$18,250.00 to \$19,149.99	10%
\$19,150.00 to \$20,049.99	5%
\$20,050.00 or more	0%

B. This increase shall be effective with the 2009 assessment roll.

ARTICLE II  
**Alternative Veterans Exemption**  
**[Adopted 11-8-1995 by L.L. No. 1-1995]**

**§ 100-4. Exemption reduced.** [Amended 11-12-2008 by L.L. No. 3-2008]

Pursuant to Real Property Tax Law § 458-a, Subdivision 2(d)(ii), the exemptions from real property taxes provided by paragraphs (a), (b) and (c) of Subdivision 2 of § 458-a are hereby increased to \$15,000 for a wartime veteran, \$10,000 for a combat zone veteran and \$50,000 for a service-connected disabled veteran, respectively.

**§ 100-5. When effective.**

This article shall take effect immediately pursuant to the requisites of the Municipal Home Rule Law, but pursuant to Real Property Tax Law § 458-a, the exemptions provided shall not be available until the 1996 taxable year.

ARTICLE III  
**Exemption for Solar, Wind or Farm Waste Energy Systems**  
**[Adopted 12-10-2014 by L.L. No. 2-2014]**

**§ 100-6. Exemption not applicable.**

The exemption from real estate taxation granted by the provisions of Real Property Tax Law § 487 for any solar or wind energy systems and for any farm waste energy system whose construction began subsequent to the effective date of this article, shall not be applicable within the jurisdiction of the Town of Benton.