

TAXATION

Chapter 74A

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[HISTORY: Adopted by the Board of Trustees of the Village of Liberty as indicated in article histories. Amendments noted where applicable.]

(Cont'd on page 74A03)

ARTICLE I

Senior Citizens Exemption**[Adopted 11-12-2003 by L.L. No. 8-2003¹]****§ 74A-1. Exemption granted.**

Real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife, one of whom is 65 years of age or over, shall be exempt from taxation by the Village of Liberty to the extent of 50% of the assessed value thereof or such lesser per centum of assessed value thereof for persons whose maximum income eligibility is increased in accordance with the provisions of Paragraph (b) of Subdivision (1) of § 467 of the Real Property Tax Law.

§ 74A-2. Maximum income eligibility.

The maximum income eligibility determined in accordance with Subdivision 3 of § 467 of the Real Property Tax Law shall be \$17,500, and shall entitle the owners to a fifty-percent exemption.

§ 74A-3. Statutory restrictions.

No exemption shall be allowed except in accordance with the provisions of § 467 of the Real Property Tax Law for real property which qualifies by use and ownership upon an application submitted in the manner provided by such section.

§ 74A-4. (Reserved)

¹ Editor's Note: This local law also repealed former Art. I, Senior Citizens Exemption, adopted 9-23-1974 by L.L. No. 4-1974, as amended.

ARTICLE II
Business Investment Exemption
[Adopted 1-3-1977 by L.L. No. 1-1977]

§ 74A-5. Exemption granted.

All real property located in the Village of Liberty and which otherwise qualifies for the partial tax exemption provided in § 485-b of the Real Property Tax Law of the State of New York, as added by the Laws of 1976, Chapter 278, and any amendments which may from time to time be added thereto, shall be exempt for a period of one year to the extent of 50% of the increase in assessed value thereof attributable to any construction, alteration, installation or improvement (as those terms are used in § 485-b of the Real Property Tax Law of the State of New York) and for an additional period of four years; provided, however, that the extent of such exemption shall be decreased by 10% each year during such additional period of four years. The following table shall illustrate the computation of the tax exemption:

Year of Exemption	Percentage of Exemption
1	50
2	40
3	30
4	20
5	10
6	10

§ 74A-6. When effective.

This local law shall take effect immediately upon the filing of copies thereof with the Secretary of State of the State of New York and the New York State Board of Equalization and Assessment.²

² Editor's Note: See now the State Board of Real Property Services.

ARTICLE III³**Veterans Tax Exemption**
[Adopted 2-8-2006 by L.L. No. 4-2006]**§ 74A-7. Increase in maximum exemption.**

Notwithstanding any of the statutory maximums set forth in Subsection 2(a), (b) and (c) of § 458-a of the Real Property Tax Law, pursuant to the authority contained in Subsection 2(d) of § 458-a of the Real Property Tax Law, the maximum exemption allowable for the veterans' real property tax exemption under Subsection 2(a), (b), and (c), in the Village of Liberty, shall be increased to \$27,000, \$18,000 and \$90,000 respectively.

ARTICLE IIIA

**Tax Exemption for Volunteer Firefighters
and Ambulance Workers**
[Adopted 2-8-2006 by L.L. No. 5-2006]**§ 74A-8. Grant of exemption; qualifications; lifetime exemption; application.**

- A. Enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, or such enrolled member and spouse, shall be exempt from real property taxation to the extent of 10% of the assessed value of such property, as hereinafter provided, for Village purposes, exclusive of special assessments; provided, further, however, that such exemption shall in no event exceed \$3,000 multiplied by the latest state equalization rate for the assessing unit in which such real property is located.
- B. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service

³ Editor's Note: Former Art. III, Collection of Property Taxes, adopted 8-18-1994 by L.L. No. 8-1994, was repealed 5-12-1999 by L.L. No. 3-1999. See now Article VI of this chapter.

residing in the Village of Liberty or such an enrolled member and his or her spouse, unless:

- (1) The applicant resides in the Village of Liberty, which such Village is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- (2) The property is the primary residence of the applicant;
- (3) The property is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section; and
- (4) The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated fire company or fire department for at least five years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least five years. The form of the certification shall be in written form on the official stationery of the volunteer fire company or fire department or incorporated voluntary ambulance service and shall be executed by the Chief or President of same, in his or her official capacity.

- C. Any enrolled member of an incorporated volunteer company, fire department or incorporated voluntary ambulance service who accrues more than 20 years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the ten-percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within the Village of Liberty.
- D. Application for such exemption shall be filed with the Assessor of the Town of Liberty, acting on behalf of the Village of Liberty, with a copy to the Village Treasurer of the Village of Liberty, on or before the taxable status date on a form as prescribed by the State Board of Equalization and Assessment.

§ 74A-9. (Reserved)

ARTICLE IV

**Termination of Assessing Unit Status
[Adopted 8-2-1995 by L.L. No. 10-1995]**

§ 74A-10. Legislative intent.

The intent of the Board of Trustees of the Village of Liberty is to implement § 1402, Subdivision 3, of the Real Property Tax Law providing for the voluntary termination of the village's status as an assessing unit as now provided in the Village Law and the Real Property Tax Law. It is also the intent of this local law to abolish the position of Assessor and to terminate any and all responsibility as provided by law for the review of the assessments of real property located within the Village of Liberty.

§ 74A-11. Cessation of Village as an assessing unit.

On or after the effective date of this local law, the Village of Liberty shall cease to be an assessing unit.

§ 74A-12. Position of Assessor abolished.

The position of Assessor in the Village of Liberty is hereby abolished.

§ 74A-13. Board of Assessment Review abolished.

The Board of Assessment Review in the Village of Liberty is hereby abolished.

§ 74A-14. Manner of assessment.

On or after the effective date of this local law, taxes in the Village of Liberty shall be levied on a copy of the applicable part of the assessment roll of the Town of Liberty with the taxable status date of such town controlling for the Village's purposes.

§ 74A-15. Copies to be filed.

Within five days of the effective date of this local law, the Board of Trustees of the Village of Liberty shall file a copy of such local law with the Clerk and Assessor of the Town of Liberty and with the State Board of Equalization and Assessment.

§ 74A-16. When effective; permissive referendum.

This local law shall take effect immediately upon filing with the Secretary of State; provided, however, that such local law is subject to a permissive referendum, and the Village Clerk shall

forthwith proceed to notice such fact and conduct such referendum if required by petition.⁴

(Cont'd on page 74A07)

⁴ Editor's Note: A permissive referendum was not held regarding this local law.

ARTICLE V

**Exemption Capital Improvements to
Residential Buildings**
[Adopted 12-17-1997 by L.L. No. 6-1997]

§ 74A-17. Purpose.

This local law is adopted pursuant to § 421-f of the Real Property Tax Law for the purpose of exempting capital improvements to residential buildings from taxation and special ad valorem levies and shall be applied in accordance with that statute, as amended from time to time.

§ 74A-18. Definitions.

As used in this local law, the following terms shall have the meanings indicated:

RESIDENTIAL BUILDING — Any building or structure designed and occupied exclusively for residential purposes by not more than two families.

RECONSTRUCTION, ALTERATION and IMPROVEMENT — Shall not include ordinary maintenance and repairs.

§ 74A-19. Applicability.

- A. Residential buildings reconstructed, altered or improved subsequent to the effective date of this local law shall be exempt from taxation and special ad valorem levies to the extent provided herein.
- B. No such exemption shall be granted for reconstruction, alterations or improvements unless:
 - (1) Such reconstruction, alteration or improvement was commenced subsequent to the effective date of this local law;

- (2) The value of such reconstruction, alteration or improvement exceeds \$3,000; and
- (3) The greater portion, as so determined by square footage, of the building reconstructed, altered or improved is at least five years old.

§ 74A-20. Calculation of exemption.

A. The building described in § 74A-19 shall be exempt for a period of eight years to the extent of the following percentages of the increase in assessed value thereof attributable to such reconstruction, alteration or improvement:

Year	Exemption Percentage
1	100.0%
2	87.5%
3	75.0%
4	62.5%
5	50.0%
6	37.5%
7	25.0%
8	12.5%

B. The exemption shall be limited to \$80,000 in increased market value of the property attributable to such reconstruction, alteration or improvement.

§ 74A-21. Application; grant.

A. An exemption shall be granted only upon application by the owner of the building on a form prescribed by the State Board of Real Property Services. The application shall be filed with the Assessor of the village having the power to assess property for taxation on or before the appropriate taxable status date of the village.

- B. If satisfied that the applicant is entitled to an exemption pursuant to this local law, the Assessor shall approve the application, and such building shall thereafter be exempt from taxation and special ad valorem levies as herein provided, commencing with the assessment roll prepared on the basis of the taxable status date. The assessed value of any exemption granted pursuant to this local law shall be entered by the Assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

§ 74A-22. Termination.

In the event that a building granted an exemption pursuant to this local law ceases to be used primarily for residential purposes or title thereto is transferred to other than the heirs or distributees of the owner, the exemption shall cease.

§ 74A-23. When effective.

This local law shall become effective upon filing in the office of the Secretary of State.

ARTICLE VI
Collection of Property Taxes
[Adopted 2-10-2004 by L.L. No. 1-2004¹]

§ 74A-24. Authority.

The Village of Liberty does hereby adopt the provisions of Article 11 of the Real Property Tax Law with respect to collection of delinquent taxes for all Village of Liberty taxes which shall become liens after the effective date of this article.

¹ Editor's Note: This local law supersedes former Art. VI, Collection of Property Taxes, adopted 5-12-1999 by L.L. No. 3-1999.

ARTICLE VII
Assessment of Converted Condominiums
[Adopted 7-19-2007 by L.L. No. 3-2007]

§ 74A-25. Purpose.

This local law is adopted pursuant to Chapter 293, Laws of 1997, for the purpose of preventing lower assessments of converted condominiums.

§ 74A-26. State Law not to apply.

Neither Subsection (a) of Subdivision 1 of § 581 of the Real Property Tax law nor Subsection (b) of Subdivision 1 of § 339-y of the Real Property Law shall apply to any converted condominium unit in the Village of Liberty.

§ 74A-27. Definitions.

For the purpose of this local law, “converted condominium unit” shall mean a dwelling unit held in condominium form of ownership that has previously been on an assessment roll as a dwelling unit in other than condominium form of ownership and has not been previously subject to the provisions of § 581, Subdivision 1(a), of the Real Property Tax Law or § 339-y, Subdivision 1(b), of the Real Property Law.

§ 74A-28. When effective.

This local law shall take effect immediately upon its filing with the Secretary of State.