

Chapter 84

TAXATION

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[HISTORY: Adopted by the Town Board of the Town of Windsor: Art. I, 8-3-66; Amended 7-10-96 as LL No. 2-1996, <sup>2</sup> Art. II, 6-22-83 as LL No. 2-1983, Amended 5-7-97 as LL No.2-1997, Amendments noted where applicable.]

ARTICLE I

Senior Citizens Tax Exemption  
[Adopted 8-3-66, Amended 5-7-97]

§ 84-1. Exemption stated; Conditions.

Real property situated within the bounds of the Town of Windsor, Broome County, New York, owned by one(1) or more persons, one(1) of whom is sixty-five(65) years of age or over,

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<sup>1</sup> Amended 5-7-1997, LL No.2-1997

<sup>2</sup> Adopted as Ch. 23 of the 1972 Code of the Town of Windsor.

shall be exempt from taxation by the Town of Windsor to the extent of the sliding scale of percentage of assessed valuation as set forth in section §84-4 below, except that no such exemption shall be granted:

- A. If the income of the owner or the combined income exceeds the amounts set forth in section §84-4 below, for the twelve(12) consecutive months immediately preceding the date of making application for exemption. Where title is vested in either the husband or the wife, their combined income may not exceed such sum. Such sum shall include social security and retirement benefits, dividends, rental income, salary or earnings, and income from self-employment, but shall not include gifts or inheritances.
- B. Unless the title of record of the property shall have been vested in the owner/applicant for at least Twenty-four(24) consecutive months prior to the date of making application for exemption.
- C. Unless the property is used exclusively for residential purposes; or property from which income is derived or rent generated.
- D. Unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all the owners of the property.

**§ 84-2. Application for exemption.**

Application for such exemption must be made by the owner or all of the owners of the property on forms to be furnished by the Town Assessor's office; such applicants shall furnish the information. The forms are to be executed in the manner required or prescribed on such forms and shall be filed in such Assessor's office at least ninety (90) days before the day for the filing of the final assessment roll.

**§ 84-3. Penalties for offenses.**

The making of any willful false statement in the application for an exemption under this Article shall be a violation thereof, and a conviction for any such violation shall be punishable by a fine of not more than one hundred dollars (\$100.00) and shall disqualify the applicant or applicants from qualifying for this exemption for a period of five (5) years from the date of conviction.

§ 84-4. Exemption amount stated.

Persons otherwise eligible for the Senior Citizen’s Tax Exemption shall be entitled to exemption on proper application, from taxation by the Town of Windsor to the extent of the percentage set forth in the sliding scale below:

<u>Defined Income Not Exceeding</u>	<u>Percentage of Exemption</u>
\$10,500.00	50%
11,500.00	45%
12,500.00	40%
13,500.00	35%
14,400.00	30%
15,300.00	25%
16,200.00	20%
17,100.00	15%
18,000.00	10%

§84-5. When effective.

This Article shall take effect immediately upon adoption by the Town Board of the Town of Windsor.

**ARTICLE II**  
**Business Investment Exemption**  
**[Adopted 6-22-83 as LL No. 2-1983]**

§ 84-6. Reduction of exemption to zero.

Pursuant to Subdivision 7 of § 485-b of the New York State Real Property Tax Law, the Town of Windsor hereby elects that there shall be no tax exemption as provided under said section for any business improvements subsequent to May 1, 1983.