

Town of Mendon, NY
Tuesday, February 21, 2023

Chapter 230. Taxation

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

GENERAL REFERENCES

Definitions — See Ch. 5.

Article I. Senior Citizens Tax Exemption

[Adopted 3-13-1967 (Ch. 182, Art. I, of the 1994 Code)]

§ 230-1. Exemption granted.

Pursuant to the authority granted by § 467 of the Real Property Tax Law, real property in the Town of Mendon, County of Monroe, owned by one or more persons, each of whom is 65 years of age or over, shall be exempt from taxation by the Town of Mendon to the extent of 50% of the assessment valuation thereof.

§ 230-2. Amount of exemption.

[Amended 10-9-1982; 2-26-1984; 11-27-1989; 10-9-1990; 12-9-1991; 12-28-1992]

No exemption shall be granted:

- A. If the income of the owner or the combined income of the owners of the property, for the income tax year immediately preceding the date of making application for exemption, exceeds the sum of \$26,000, except that if the aforesaid income is more than \$26,000, then such real property shall be exempt to the extent provided in the following schedule:

[Amended 11-28-1994 by L.L. No. 7-1994; 2-12-1996 by L.L. No. 1-1996; 10-28-1996 by L.L. No. 6-1996; 2-8-1999 by L.L. No. 2-1999; 3-26-2001 by L.L. No. 4-2001; 1-27-2003 by L.L. No. 1-2003; 2-23-2004 by L.L. No. 1-2004; 2-26-2007 by L.L. No. 2-2007; 10-15-2007 by L.L. No. 8-2007]

- (1) Exemption schedule.

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Less than \$26,000	50%
Equals \$26,000 but less than \$27,000	45%
\$27,000 or more but less than \$28,000	40%
\$28,000 or more but less than \$29,000	35%
\$29,000 or more but less than \$29,900	30%
\$29,900 or more but less than \$30,800	25%
\$30,800 or more but less than \$31,700	20%
\$31,700 or more but less than \$32,600	15%

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
\$32,600 or more but less than \$33,500	10%
\$33,500 or more but less than \$34,400	5%

- (2) The eligible income levels will then increase \$1,000 annually through 2009, such that in 2009 there will be a 50% exemption for incomes up to \$29,000 and a graduated reduction in exemption for incomes more than \$29,000 but less than \$37,400.
 - (3) Income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid by insurance and long-term care insurance premiums actually paid by the owner.
 - (4) Such income shall not include the proceeds of a reverse mortgage, as authorized by § 6-h of the Banking Law, and §§ 280 and 280-a of the Real Property Law; provided, however, that monies used to repay a reverse mortgage may not be deducted from income, and provided additionally that any interest or dividends realized from the investment of reverse mortgage proceeds shall be considered income.
[Added 10-15-2018 by L.L. No. 3-2018]
 - (5) The provisions of this subsection notwithstanding, such income shall not include veterans disability compensation, as defined in Title 38 of the United States Code.
[Added 10-15-2018 by L.L. No. 3-2018]
- B. Unless the title of the property shall have been vested in the owner or all of the owners of the property for at least 60 consecutive months prior to the date of making application for exemption.
 - C. Unless the property is used exclusively for residential purposes.
 - 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.

§ 230-3. 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 and shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in such Assessor's office at least 90 days before the date for filing the final assessment roll.

§ 230-4. Fraudulent applications.

Any conviction of having made any willful false statement in the application for such exemption shall be punishable by fine of not more than \$100 and shall disqualify the applicant or applicants from further exemption for a period of five years.

§ 230-5. Applicability.

Such exemption shall be applicable for the assessment roll occurring after January 1, 1993, and subsequent rolls, provided that any eligible person may apply for the exemption after the effective date of this article.

§ 230-6. Deadline extended for renewal applications.

[Added 2-25-1986 by L.L. No. 1-1986; amended 11-28-1994 by L.L. No. 7-1994]

In the event that the owner or all of the owners of real property which has received an exemption pursuant to § 467 of the Real Property Tax Law on the next preceding assessment roll failed to file an application for an exemption as required pursuant to said § 467 of the Real Property Tax Law on or before the taxable status date, such owner or owners may file the application, executed as if such application had been filed on or before the taxable status date, with the Assessor of the Town of Mendon on or before the date of the hearing of complaints. Upon said owner or owners' filing an application for renewal of tax exemption on or before the date for the hearing of complaints as aforesaid, the Assessor is authorized to accept that application.

§ 230-7. Eligibility for partial exemption.

[Amended 2-12-1990]

A person who turns 65 anytime during the calendar year shall be eligible to file for such exemption on the Town tax by March 1 each year.

§ 230-8. Extensions for first-time applicants with medical reason.

[Amended 12-28-1992]

The time allowed for filing by first-time applicants for partial exemption for real property tax shall be extended beyond the regular taxable status date, currently March 1, to the annual date of Grievance Day, currently the fourth Tuesday in May, provided that such applicant has an allowable and verified medical hardship which prevented the applicant from filing by the taxable status date. This amendment shall be effective on the assessment rolls after January 1, 1993.

Article II. Agricultural Assessments for Fire and Ambulance Districts

[Adopted 4-13-1992 by L.L. No. 1-1992 (Ch. 182, Art. II, of the 1994 Code)]

§ 230-9. Benefit assessment or special ad valorem levy.

Whenever an agricultural assessment is established for real property in accordance with the Agriculture and Markets Law of the State of New York, such assessment shall be used for a benefit assessment or a special ad valorem levy of a fire, fire protection or ambulance district.

§ 230-10. When effective; applicability.

This article shall take effect immediately upon filing with the Secretary of State, and shall apply to assessment rolls prepared pursuant to a taxable status date occurring on or after January 1, 1992.

§ 230-11. Filing of certified copy.

The Town Clerk shall file a certified copy of this article with the Clerk of the Monroe County Legislature.

Article III. Veterans Tax Exemption

[Adopted 2-12-1996 by L.L. No. 2-1996 (Ch. 182, Art. III, of the 1994 Code)]

§ 230-12. Eligibility under Real Property Tax Law § 458.

Owners of real property who are eligible to receive a veterans exemption pursuant to § 458 of the Real Property Tax Law shall be eligible to apply for said exemption under Real Property Tax Law § 458, Subdivision 5, Paragraph (a), or § 458, Subdivision 5, Paragraph (b).

§ 230-13. Eligibility under Real Property Tax Law § 458-a.

[Added 3-10-1997 by L.L. No. 1-1997; amended 2-27-2006 by L.L. No. 3-2006]

Owners of real property who are eligible to receive a veterans exemption pursuant to § 458-a of the Real Property Tax Law shall be eligible to apply for an exemption under Paragraph (a), (b) or (c) of Subdivision 2 of § 458-a, which exemption shall not exceed \$36,000, \$60,000 and \$120,000, respectively.

§ 230-14. Eligibility under Real Property Tax Law § 458-b.

[Added 12-29-2008 by L.L. No. 2-2008]

- A. Owners of real property who are eligible to receive a veterans exemption pursuant to § 458-b of the Real Property Tax Law shall be eligible to apply for an exemption under Paragraph (a) or (b) of Subdivision 2 of § 458-b. Under Paragraph (a), such exemption shall be equal to 10% of the qualified parcel's assessed value, but will not exceed \$8,000. Under Paragraph (b), such exemption shall be equal to 1/2 of the disability rating multiplied by the assessed value, but will not exceed \$40,000.
- B. The ten-year limitation on real property tax exemptions for Cold War veterans is eliminated.
[Added 1-8-2018 by L.L. No. 1-2018]

Article IV. Assessment of Condominium Conversions

[Adopted 12-8-1997 by L.L. No. 9-1997 (Ch. 182, Art. IV, of the 1994 Code)]

§ 230-15. Purpose and authority.

The purpose of this article is to eliminate the requirements of Paragraph (a) of Subdivision 1 of § 581 of the Real Property Tax Law and the requirements of Paragraph (b) of Subdivision 1 of § 339-y of the Real Property Law, which presently require that the aggregate assessment of converted condominium units plus their common interest cannot exceed the total valuation of the property assessed as one parcel. This article is made possible by and is made pursuant to Senate Bill 3641, which provides that a municipality may, by local law, eliminate the effect of the above-referenced provisions of the Real Property Tax Law and the Real Property Law, as these laws affect condominium units not previously subject to those provisions.

§ 230-16. Nonapplicability of statutory provisions.

The provisions of Paragraph (a) of Subdivision 1 of § 581 of the Real Property Tax Law and the provisions of Paragraph (b) of Subdivision 1 of § 339-y of the Real Property Law shall not apply to any converted condominium unit within the Town of Mendon which was not previously subject thereto. The term converted "condominium unit" shall have the same meaning as that used in Paragraph (c) of Subdivision 1 of § 581 of the Real Property Tax Law and Paragraph (f) of Subdivision 1 of § 339-y of the Real Property Law.

Article V. Exemption for Historic Property

[Adopted 2-9-1998 by L.L. No. 4-1998 (Ch. 182, Art. V, of the 1994 Code)]

§ 230-17. Exemption granted.

Pursuant to the authority granted by § 444-a of the Real Property Tax Law, a real property tax exemption may be granted on the terms and conditions contained in said section of the Real Property Tax Law of the State of New York.

Article VI. Exemption for Persons With Disabilities and Limited Incomes

[Adopted 11-23-1998 by L.L. No. 8-1998 (Ch. 182, Art. VI, of the 1994 Code)]

§ 230-18. Authority and intent.

The purpose of this article is to provide a partial exemption from taxation imposed by the Town of Mendon upon real property situated within the Town of Mendon owned by persons with disabilities whose income is limited by such disabilities, and used as the legal residence of such persons, pursuant to the authority vested in the Town by § 459-c of the Real Property Tax Law of the State of New York as amended or changed.

§ 230-19. Incorporation of statute.

Provisions of § 459-c of the Real Property Tax Law, as amended or changed, through the effective date of this article, together with any further acts of legislation amendatory thereof or supplemental thereto, shall apply to and govern the determination of the exemption of taxation permitted by this article to the extent specified in this article as if such § 459-c had been more particularly set forth herein and as the same may be determined from time to time by Town Board resolution.

§ 230-20. Amount of exemption.

[Amended 3-26-2001 by L.L. No. 3-2001; 11-27-2003 by L.L. No. 2-2003; 2-23-2004 by L.L. No. 2-2004; 2-26-2007 by L.L. No. 3-2007]

- A. No exemption shall be granted if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of \$26,000, except that if the aforesaid income is more than \$26,000, then such real property shall be exempt to the extent provided in the following schedule:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Up to \$26,000	50%
More than \$26,000 but less than \$27,000	45%
\$27,000 or more but less than \$28,000	40%
\$28,000 or more but less than \$29,000	35%
\$29,000 or more but less than \$29,900	30%
\$29,900 or more but less than \$30,800	25%
\$30,800 or more but less than \$31,700	20%
\$31,700 or more but less than \$32,600	15%

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
\$32,600 or more but less than \$33,500	10%
\$33,500 or more but less than \$34,400	5%

- B. The eligible income levels will then increase \$1,000 annually through 2009, such that in 2009 there will be a 50% exemption for incomes up to \$29,000 and a graduated reduction in exemption for incomes more than \$29,000 but less than \$37,400.

Article VII. Gold Star Parents Exemption

[Adopted 3-26-2001 by L.L. No. 5-2001 (Ch. 182, Art. VII, of the 1994 Code)]

§ 230-21. Statutory authority.

This article is being enacted pursuant to the new Subdivision 7 of § 458-a of the Real Property Tax Law of the State of New York.

§ 230-22. Definitions.

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

GOLD STAR PARENT

The parent of a child who died in the line of duty while serving in the United States Armed Forces during a period of war.

§ 230-23. Application of veterans exemption.

- A. A Gold Star Parent is hereby included within the definition of "qualified owner," as provided in Paragraph (c) of Subdivision 1 of § 458-a of the Real Property Tax Law, and property owned by a Gold Star Parent is hereby included within the definition of "qualified residential real property" as provided in Paragraph (d) of Subdivision 1 of § 458-a of the Real Property Tax Law, provided that such property shall be the primary residence of the Gold Star Parent.
- B. The additional exemption provided for in Paragraph (c) of Subdivision 2 of § 458-a of the Real Property Tax Law shall not apply to real property owned by a Gold Star Parent.

§ 230-24. Effect on veterans exemption.

An exemption under this article shall not add to or increase any veterans exemption which the Gold Star Parent presently has or would have in the future on the same parcel of real property.

Article VIII. Exemption for Living Quarters for Parents and Grandparents

[Adopted 3-26-2001 by L.L. No. 6-2001 (Ch. 182, Art. VIII, of the 1994 Code)]

§ 230-25. Statutory authority.

This article is being enacted pursuant to the new § 469 of the Real Property Tax Law of the State of New York.

§ 230-26. Exemption granted; qualifications.

- A. Subject to the qualifications and regulations set forth herein, an exemption from real property taxes is hereby granted to the extent of any increase in assessed value of residential property resulting from the construction or reconstruction of such property for the purpose of providing living quarters for a parent or grandparent who is 62 years of age or older.
- B. This exemption shall not exceed the increase in assessed value resulting from construction or reconstruction of such property, or 20% of the total assessed value of such property as improved, or 20% of the median sale price of residential property as reported in the most recent sales statistical summary published by the Commissioner of Taxation and Finance for Monroe County, whichever is less.
[Amended 10-15-2018 by L.L. No. 3-2018]
- C. No such exemption shall be granted unless:
- (1) The property is within the geographical area in which such construction or reconstruction is permitted; and
 - (2) The residential property so constructed or reconstructed is the principal place of residence of the owner.
- D. Such exemption from taxation shall be applicable only to construction or reconstruction which occurred subsequent to the effective date of this article and shall only apply during taxable years during which at least one such parent or grandparent maintains a primary place of residence in such living quarters.
- E. Such exemption from taxation shall be granted only upon an application made annually, upon a form promulgated by the Commissioner of Taxation and Finance, by the owner of such property to the Assessor of the Town, on or before the taxable status date. If the Assessor is satisfied that the property is entitled to an exemption pursuant to this article, the Assessor shall approve the application, and such residential improvements shall be exempt from taxation and special ad valorem levies as provided herein.
[Amended 10-15-2018 by L.L. No. 3-2018]
- F. For the purposes of this exemption, the term "parent or grandparent" shall be deemed to include the birth or adoptive grandparents or parents of the owner or the spouse of the owner.
[Amended 10-15-2018 by L.L. No. 3-2018]
- G. Any conviction of having made any willful false statement in the application for such exemption shall result in the revocation thereof; shall be punishable by a civil penalty of not more than \$100; and shall disqualify the applicant or applicants from further exemption for a period of five years.
- H. This article shall apply to real property having a taxable date on or after the first day of January next succeeding the date on which this article shall have become effective.

Article IX. Exemption for Property Improvements to Assist Physically Disabled Persons

[Adopted 4-10-2006 by L.L. No. 5-2006 (Ch. 182, Art. IX, of the 1994 Code)]

§ 230-27. Purpose; statutory authority.

This article is enacted pursuant to the provisions of § 459 of the Real Property Tax Law of the State of New York to grant partial exemption from taxation to certain residential property located in the Town of Mendon used solely for residential purposes as a one-, two- or three-family residence to the extent of any increase in value attributable to improvements for the purpose of facilitating and accommodating use of the property by those physically disabled.

§ 230-28. Exemption granted.

Improvements to any real property used solely for residential purposes as a one-, two- or three-family residence shall be exempt from taxation to the extent of any increase in value attributable to improvements used for the purpose of facilitating and accommodating the use and accessibility of such real property by a resident owner of the real property who is physically disabled or a member of the resident owner's household who is physically disabled, if such member resides in the real property. This exemption shall apply to all such improvements, whether constructed prior to or after the effective date of this article.

§ 230-29. Application for exemption.

[Amended 10-15-2018 by L.L. No. 3-2018]

- A. To qualify as physically disabled for the purposes of this exemption, an individual shall submit to the Assessor a certified statement from a physician licensed to practice in the state on a form prescribed and made available by the Commissioner of Taxation and Finance which states that the individual has a permanent physical impairment which substantially limits one or more of such individual's major life activities, except that an individual who has obtained a certificate from the State Commission for the Blind stating that such individual is legally blind may submit such certificate in lieu of a physician's certified statement.
- B. Such exemption shall be granted only upon application by the owner or all of the owners of the real property on a form prescribed and made available by the Commissioner of Taxation and Finance. The applicant shall furnish such information as the Commissioner shall require. The application shall be filed, together with the appropriate certified statement of physical disability or certificate of blindness, with the Assessor on or before the taxable status date.
- C. If the Assessor is satisfied that the improvement is necessary to facilitate and accommodate the use and accessibility by a resident who is physically disabled and that the applicant is entitled to an exemption pursuant to this section, the Assessor shall approve the application and enter the taxable assessed value of the parcel for which an exemption has been granted pursuant to this section on the assessment roll with the taxable property, with the amount of the exemption as determined pursuant to § **230-28** of this article in a separate column. Once granted, the exemption shall continue on the real property until the improvement ceases to be necessary to facilitate and accommodate the use and accessibility of the property by the resident who is physically disabled.

Article X. Solar, Wind and Farm Waste Energy Systems

[Adopted 5-8-2017 by L.L. No. 2-2017]

§ 230-30. Authority.

This article is enacted pursuant to the authority contained in Real Property Tax Law § 487.

§ 230-31. Opt out of exemption.

The Town of Mendon opts out of the tax exemptions provided by § 487 of the Real Property Tax Law for solar or wind energy systems or farm waste energy systems constructed after the effective date of this article.

§ 230-32. When effective.

This article shall take effect immediately upon filing in the office of the Secretary of State, the New York State Department of Taxation and Finance and the New York State Energy Research and Development Authority.

Article XI. Microhydroelectric Energy Systems, Fuel Cell Electric Generating Systems, Microcombined Heat and Power Generating Systems and Electric Energy Storage Systems

[Adopted 3-12-2018 by L.L. No. 2-2018]

§ 230-33. Authority.

This article is enacted pursuant to the authority contained in Real Property Tax Law § 487.

§ 230-34. Opt out of exemption.

The Town of Mendon opts out of the tax exemptions provided by § 487 of the Real Property Tax Law for microhydroelectric energy systems, fuel cell electric generating systems, microcombined heat and power generating systems and electric energy storage systems constructed after the effective date of this article.

§ 230-35. When effective.

This article shall take effect immediately upon filing in the office of the Secretary of State, the New York State Department of Taxation and Finance and the New York State Energy Research and Development Authority.