

**TAXATION**

**Chapter 17**

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(HISTORY: Adopted, Hilton Village Board: Article I, 9-12-66 by resolution; Article II, 4-4-77 as Local Law No. 1, 1977; Article III, 10-7-85 as Local Law No. 2, 1985, Article IV, 5-1-95 as Local Law No. 4, 1995. Article V as Local Law 1, 1996. Article VI as Local Law #1, 1998 Article VII as Local Law #5, 1998. Amendments noted where applicable.)

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**ARTICLE I : Senior Citizens Tax Exemption** ( Adopted 9-12-66 by resolution)

**17-1 Persons exempt; conditions**

(Amended 12-7-70; 2-3-75; 12-12-77; 10-1-79; 1-5-81; 2-6-84; 12-15-86; 2-20-90; 1-7-91; 12-2-91; 12-7-92: 12-4-95; 6-1-98)

Section 467 of the New York State Real Property Tax Law, as the same may be amended from time to time hereinafter, is hereby adopted, and the exemption authorized pursuant thereto is hereby granted, in accordance with the terms and conditions thereof and as set forth herein.

If the income of the owner or the combined income of the owners of the property is \$26,900.00 or greater for the income tax year immediately preceding the date of application for exemption, no exemption shall be granted.

The following exemptions shall be allowed for the following incomes herein defined:

INCOME	PERCENTAGE OF ASSESSED VALUATION
18,500 or less	50%
Over 18,500 but less than 19,500	45%
Over 19,500 but less than 20,500	40%
Over 20,500 but less than 21,500	35%
Over 21,500 but less than 22,400	30%
Over 22,400 but less than 23,300	25 %
Over 23,300 but less than 24,200	20%
Over 24,200 but less than 25,100	15%
Over 25,100 but less than 26,000	10%
Over 26,000 but less than 26,900	5%

No exemption shall be granted if the property receives an exemption under the Persons with Disabilities and Limited Income Tax Exemption, set forth in Article VII of Chapter 17 of the Village Code.

**17-2 Penalty for false statement**

Any person(s) having made any willful false statement in the application for such exemption shall be punishable by a fine of not more than one hundred dollars (\$100.00) and shall disqualify the applicant or applicants from further exemption for a period of five

(5) years.

**17-3 When effective** This local law shall take effect immediately.

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**ARTICLE II : Business Investment Tax Exemption** (Adopted 4-4-77 as L.L. No. 1 1977)  
(Deleted 6/2/97 as L.L. No4, 1997)

**ARTICLE III: Addition of General Charges** (Adopted 10-7-85 as L.L. No. 2, 1985)

**17-7 Definitions**

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

**General charges** - Charges for services and/or labor and materials provided by the Village of Hilton on or for the benefit of non-village-owned property within the village, exclusive of taxes, water rents or sewer rents.

**17-8 Billing of charges**

General charges shall be billed directly to the owner of the premises affected at the address appearing on the tax rolls.

**17-9 When charges due**

General charges shall be due and payable not later than sixty (60) days following the date of the billing of the same, by ordinary mail, to the owner.

**17-10 Late payment**

In the event that general charges are not paid within the period above-provided, such unpaid charges, together with a minimum penalty of ten percent (10%) but not more than one hundred percent (100%), as appropriated by resolution of the Village Board at its annual meeting, shall be added to the village tax bill affecting such premises.

**17-11 When effective**

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

**ARTICLE IV : Senior Housing Tax Exemption** ( Local Law No. 4 1995)

**17-12 Persons exempt; conditions**

**A.** Real property, owned and occupied by one or more persons, one of whom is 60 years of age or over, shall be exempt from taxation as set forth hereunder in paragraph (B), for a period not to exceed five (5) years, upon the following conditions:

(1) The property is improved by a single family "senior housing" residence which

prior to construction thereof, has been approved by the Village Board in accordance with the following criteria.

- (a) The housing shall be developed under a home owners association
- (b) The age of one or more owners must be 60 years or over

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**17-12 Persons exempt; conditions - continued**

- (c) "Senior Housing" shall consist of "new construction" only
- (2) The residence is first owned and occupied by one or more persons, at least one of which is 60 years of age or over, there having been no prior occupants of said residence but, in any event, none of the occupants shall be less than 20 years of age. Said exemption shall continue only so long as the residence is continuously occupied by one or more persons who is 60 years of age or over, not to exceed five (5) years, and shall terminate at such time as the residence is occupied by any person under the age of 20 years.
- (3) Prior to commencement of construction of the residence, , the requirements for "senior housing" shall be made binding on the premises, either through deed restrictions, Home Owner's Association requirements or other means approved by the Village Board.
- (4) If the property should be transferred or sold at any time within the five (5) year period, any remaining tax exemption shall be removed from the Village's assessment records.

**B. Tax Exemption shall be calculated as follows:**

YEAR	PERCENTAGE
FIRST	100
SECOND	80
THIRD	60
FOURTH	40
FIFTH	20

**17-13 When effective**

The within tax exemption shall be effective upon issuance of a certificate of occupancy in connection with approved construction of a "senior housing" residence and shall be subject to revocation upon non-compliance or termination of any of the criteria established herein.

**ARTICLE V: Termination of the Village's status as an assessing unit (Local Law No.1, 1996)**

**17-14 Legislative Intent**

Legislative Intent. The intent of the Board of Trustees of the Village of Hilton is to implement

Section 1402(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 (or Board of Assessors) 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 Hilton.

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#### **17-15 Assessing Unit**

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

#### **17-16 Assessor Position**

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

#### **17-17 Board of Assessment Review**

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

#### **17-18 Taxes**

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

#### **17-19 Copy file**

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

#### **17-20 Exemption Policy**

Nothing herein shall affect or limit the authority of the Village of Hilton to establish whatever exemption policy is available to it as a Village or municipal corporation.

#### **17-21 When effective**

This local law shall take effect February 9, 1996 and upon filing with the Secretary of State.

## **ARTICLE VI TERMINATION OF WATER SERVICE DUE TO NON-PAYMENT**

(Adopted 2-2-98 as local law #1 1998)

#### **17-22 Notice of Termination**

In the event any consumer who is being provided water service by the Village shall, at any time, fail to make full and timely payment of any and all rents, charges, fees, costs or any other obligation associated with the supply of water to the consumer, such water service may be terminated, disconnected and discontinued, upon ten (10) days advance notice to the consumer, said notice which shall be deemed delivered in accordance with this provision if made by personal delivery or by first class mail to the premises affected.

**ARTICLE VII PERSONS WITH DISABILITIES AND LIMITED INCOME TAX EXEMPTION**  
(Adopted 6-1-98 as local law #5 1998)

**17-23 Persons Exempt, Conditions**

Section 459-C of the New York State Real Property Tax Law, as the same may be amended from time to time hereinafter, is hereby adopted, and the exemption authorized pursuant thereto is hereby granted, in accordance with the terms and conditions thereof and as set forth herein.

If the income of the owner or the combined income of the owners of the property is \$26,900.00 or greater for the income tax year immediately preceding the date of application for exemption, no exemption shall be granted.

The following exemptions shall be allowed for the following incomes herein defined:

INCOME	PERCENTAGE OF ASSESSED VALUATION
18,500 or less	50%
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Over 23,300 but less than 24,200	20%
Over 24,200 but less than 25,100	15%
Over 25,100 but less than 26,000	10%
Over 26,000 but less than 26,900	5%

No exemption shall be granted if the property receives an exemption under the Senior Citizen Tax Exemption, set forth in Article I of Chapter 17 of the Village Code.”

**17-24 Penalty for False Statement**

Any person(s) having made any willful false statement in the application for such exemption shall be punishable by a fine of not more than one hundred dollars (\$100.00) and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

**17-25 When Effective**

This local law shall take effect upon publication and filing with the Secretary of State as required by law.