

**TOWN OF WAWAYANDA  
LOCAL LAW NO. \_\_ of 2016**

Be it enacted by the Town Board of the Town of Wawayanda as follows:

**Section 1. Title.**

A Local Law Amending Chapter 166 (Taxation) of the Code of the Town of Wawayanda regarding Senior Citizen Tax Exemptions.

**Section 2. Legislative Intent.**

Pursuant to Real Property Tax Law Section 467(8) and (8-a), it is the intent of this local law to authorize the Town Assessor to accept late filings of applications for renewal of senior citizen tax exemptions after the taxable status date.

**Section 3. Amend Chapter 166 (TAXATION), Article I (Senior Citizens Exemption) as follows:**

Add a new Section - §166-2A, entitled "Application" by adding the following paragraph at the end of this section:

**§166-2A. Application.**

*A. Application for such exemption must be made by the owner or all of the owners of the property, on forms prescribed by the state board to be furnished by the appropriate assessing authority, which application 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 on or before the appropriate taxable status date.*

*B. Late Filing of Application.*

*1. In the event the owner, or all of the owners, of property which has receive an exemption pursuant to §467 of the Real Property Tax Law on the preceding assessment roll fail to file the application pursuant to §467 on or before the taxable status date, such owner or owners may file the application, executed as if such application had been filed before the taxable status date, with the Assessor on or before the date for the hearing of complaints.*

*2. In the event the owner, or all of the owners, of property which has received an exemption pursuant to §467 of the Real Property Tax Law on the preceding assessment roll fail to file the application pursuant to §467 on or before the taxable status date and the owner, or all of the owners, believe that cause existed for the failure to file the renewal application by that date, such owner*

*or owners may, no later than the last day for paying taxes without incurring interest or penalty, submit a written request to the Assessor asking him or her to extend the filing deadline and grant the exemption. Such request shall contain an explanation of why the deadline was missed, and shall be accompanied by a renewal application reflecting the facts and circumstances as they existed on the taxable status date. The Assessor may extend the filing deadline and grant the exemption if he or she is satisfied that (i) good cause existed for the failure to file the renewal application by the taxable status date, and that (ii) the applicant is otherwise entitled to the exemption. The Assessor shall mail notice of his or her determination to the owner/owners. If the determination states that the Assessor has granted the exemption, he or she shall thereupon be authorized and directed to correct the assessment roll accordingly, or, if another person has custody or control of the assessment roll, to direct that person to make the appropriate corrections. If the correction is not made before taxes are levied, the failure to take the exemption into account in the computation of the tax shall be deemed a "clerical error" pursuant to Real Property Tax Law §467 and shall be corrected accordingly."*

#### **Section 4. Effective Date.**

This Local Law shall become effective immediately upon filing with the Secretary of State.