

Chapter 181. Taxation

Article IV

Exemption for Disabled Persons with Limited Incomes

§ 181-25 Title

This article shall be known as the "Village of Groton Exemption for Disabled Persons with Limited Incomes".

§ 181-26 Purpose and Intent

- A. Pursuant to the provisions of § 459-c of the Real Property Tax Law of the State of New York, real property located in the Village of Groton owned by one or more persons with disabilities, or real property owned by husband and wife or by siblings, one of whom has a disability, or real property owned by one or more persons, some of whom qualify under § 459-c of the Real Property Tax Law of the State of New York and others of whom qualify under § 467 of the Real Property Tax Law of the State of New York, and whose income, as defined in § 459-c of the Real Property Tax Law of the State of New York, is limited by reason of such disability, shall be partially exempt from taxation by said Village for the applicable taxes specified in said § 459-c based upon the income of the owner or combined incomes of the owners. For the purpose of this article, "sibling" shall mean a brother or sister, whether related through half blood, whole blood or adoption. Such partial exemption shall be to the extent set forth in the following schedule:

Schedule of Exemption	
Annual Income	Percentage of Assessed Valuation of Property Subject to Exemption
Up to \$35,000.00	50%
\$35,000.01 to \$36,000.00	45%
\$36,000.01 to \$37,000.00	40%
\$37,000.01 to \$38,000.00	35%
\$38,000.01 to \$38,900.00	30%
\$38,900.01 to \$39,800.00	25%
\$39,800.01 to \$40,700.00	20%
\$40,700.01 to \$41,600.00	15%
\$41,600.01 to \$42,500.00	10%
\$42,500.01 to \$43,400.00	5%

- B. The partial exemption provided by this article shall, however, be limited to such property and persons as meet the conditions, exclusions and limitations as set forth in § 459-c of the Real Property Tax Law of the State of New York. This article shall be administered in accordance with said section of the Real Property Tax Law, as now adopted and as it may be amended from time to time, and the provisions of said section shall be applicable to the effectuation of the exemption provided for in this article.

§ 181-27 Application for exemption.

Applications for such exemption must be made by the owner or all of the owners of the property on forms to be furnished by the Tompkins County Division of Assessment and shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in such office on or before the appropriate taxable status date.

§ 181-28 Penalties for offenses.

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

§ 181-29 Effective date.

This local law shall be effective immediately upon filing with the Secretary of State and shall be applicable for the 2024 assessment rolls.