

CHAPTER 110

TAXATION

ARTICLE I TERMINATING THE VILLAGE OF AVON AS AN ASSESSING UNIT FOR VILLAGE REAL PROPERTY TAX PURPOSES

~ 110.1 **Legislative intent**

The intent of the Board of Trustees of the Village of Avon is to implement ~ 1402(3) of the Real Property Tax Law providing for the voluntary termination of the Village's status as an assessing unit, as the local law to abolish the position of Assessor 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 Avon.

~ 110.2 **Cessation as assessing unit**

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

~ 110.3 **Abolition of position of Assessor**

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

~ 110.4 **Abolition of the Board of Assessment Review**

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

~ 110.5 **Taxable status date**

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

Historical Note

Article I was added by Local Law #4 of 1990, enacted 10-29-1990.

ARTICLE II VETERANS EXEMPTION

~ 110.6 **Statutory authority**

Section 458-a(2)(d)(ii) of the Real Property Tax Law authorizes a Village to increase the maximum allowable exemption granted to veterans for real property tax purposes.

~ 110.7 **Increase in exemption; when effective**

The Village of Avon, pursuant to the authority granted by ~ 458-a(2)(d)(ii) of the Real Property Tax Law, increases the maximum allowable exemption granted under Paragraphs (a), (b) and (c) of Subdivision (2) of ~ 458-a of the Real Property Tax Law to Twenty-One Thousand Dollars, Fourteen Thousand Dollars and Seventy Thousand Dollars, respectively. This increase shall be effective with the 2007 assessment roll. (Local Law #1-2007)

~ 110-8 **Maximum allowable exemption**

The Village of Avon, pursuant to the authority of ~ 458-a of the Real Property Tax Law, increases the maximum allowable exemption for a veteran to \$140,000.00. (Local Law #1-2007)

Historical Note

Article II was added by Local Law #1 of 1998, enacted 5-5-1998.

REID A. WHITING
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LE ROY, NEW YORK 14482
(585) 768-6550 FAX (585) 768-9381

To: Patricia Baker, Village Clerk
From: Reid A. Whiting, Esq.
Re: Insertion of local laws into the Municipal Code
Date: August 16, 2010

The Fisk Place stop signs governed by Local Law 1 of 2008 should be inserted in Chapter 60, **Traffic and Vehicles at 60.22** by adding a subsection (a) to it. The new provisions governing Park Place, Local Law 3 of 2010, should also be added to §60.22 by adding a subsection (b) to it.

The Cold War and Veterans exemptions, enacted by Local Law 1 of 2007 and Local Law 2 of 2008, should be added to Chapter 110, Taxation, at §110.8 with subdivision (a) to incorporate the provisions of that local law.

I apologize for my delay in responding.



Reid A. Whiting

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

- County
 City

of Avon

- Town
 Village

Local Law No. 2 of the year 2008.

A local law Cold War Veterans' Exemption

Be it enacted by the Board of Trustees of the

- County
 City

of Avon

- Town
 Village

as follows:

Section 1. This local law is adopted pursuant to the authorization granted by Real Property Tax Law §458-b. All definitions, terms and conditions of such statute shall apply to this local law.

Section 2. Qualifying residential real property owned by a Cold War Veteran, or other qualified owner, shall be entitled to a partial exemption from taxation to the extent of 15% of the assessed valuation, not to exceed \$12,000.00 or the product of \$12,000.00 multiplied by the latest State equalization rate. Additionally, where the Cold War Veteran received a compensation rating from the United States veterans affairs or from the United States department of defense because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by fifty percent of the Cold War Veteran disability rating, not to exceed Forty Thousand Dollars of the product of Forty Thousand Dollars multiplied by the latest State equalization rate.

Section 3. This local law shall take effect immediately upon its filing in the Office of Secretary of State and be effective with the 2009 assessment roll.

ARTICLE V
Cold War Veterans Exemption

§121-14. Intent.

The purpose of this article is to provide a partial exemption from taxation imposed by the Town of Avon upon real property situated in the Town of Avon owned by persons who are Cold War Veterans as that term is defined by statute, and used as the legal residence of such persons, pursuant to the authority vested in the Town by §458-b of the Real Property Tax Law of the State of New York as amended or changed.

§121-15. Incorporation of Statute.

This local law if adopted pursuant to the authorization granted by Real Property Tax Law §458-b. All definitions, terms and conditions of such statute shall apply to this local law.

§121-15. Eligibility.

Qualifying residential real property owned by a Cold War Veteran, or other qualified owner, shall be entitled to a partial exemption from taxation to the of 15% of the assessed valuation, not to exceed \$12,000.00 or the product of \$12,000.00 multiplied by the latest State equalization rate. Additionally, where the Cold War Veteran received a compensation rating from the United States Department of Veterans Affairs or from the United State Department of Defense because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by fifty percent of the Cold War Veterans disability rating, not to exceed \$40,000.00 or the product of the \$40,000.00 multiplied by the latest State equalization rate.

§121-16. When Effective.

This local law shall take effect immediately upon its filing in the Office of the Secretary of State and be effective with the 2009 assessment roll.

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- County
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Local Law No. 3 of the year 2008.

A local law Exemption for Senior Citizens and Persons with Disabilities and Limited Income

Be it enacted by the Board of Trustees of the

- County
 City

of Avon

- Town
 Village

as follows:

Section 1. This local law is adopted pursuant to the authorization granted by Real Property Tax Law §467 for senior citizens and §459-c for persons with disabilities and limited incomes. All definitions, terms and conditions of such statutes shall apply to this local law.

Section 2. Qualifying residential real property owned by a senior citizen or a person with a disability or limited income, or other qualified owner, shall be entitled to a partial exemption from real property taxation according to the following scale:

INCOME	RESIDENTIAL EXEMPTION
\$0.00 - \$19,500.00	50%
\$19,500.01 - \$20,499.99	45%
\$20,500.00 - \$21,499.99	40%
\$21,500.00 - \$22,499.99	35%
\$22,500.00 - \$23,399.99	30%
\$23,400.00 - \$24,299.99	25%
\$24,300.00 - \$25,199.99	20%
\$25,200.00 - \$26,099.99	15%
\$26,100.00 - \$26,999.99	10%
\$27,000.00 - \$27,899.99	5%

Section 3. This local law shall take effect immediately upon its filing in the Office of Secretary of State and be effective with the 2009 assessment roll.