

TOWN OF CAROLINE, TOMPKINS COUNTY, NEW YORK  
LOCAL LAW \_\_\_ OF 2023

Town of Caroline Property Tax Exemptions

**Section 1: Intent.** It is hereby declared the intent of the Town of Caroline to repeal all prior inconsistent laws and ordinances and have this article reflect, in a single location, all real property tax exemptions and elections as authorized by New York State Real Property Tax Law (RPTL) that are adopted or applicable in the Town of Caroline and that are required by New York State to be documented by legislation.

**Section 2: Savings and Authority and Purposes.** In the event of any irreconcilable conflict between this article and the New York State Real Property Law (RPTL), the RPTL shall govern. Pursuant to such provisions of the RPTL, the Town of Caroline may make certain elections to provide partial tax exemptions, at varying levels and under varying rules, for certain citizens. This article makes and confirms the existing exemptions and restates and amends some exemptions, including by selecting some exemptions and not others, using or not using and approving maximum exemptions levels, and by opting out of some tax exemptions altogether. Included among these provisions, among others, are: Volunteer Firefighters and Ambulance Workers (RPTL §466-a), Capital Improvements to Residential Property (RPTL § 421-f), Capital Improvements for the Disabled (RPTL §459-a), Low-income Disability (RPTL §459-c), Low-income Seniors (RPTL §467), Living Quarters for Parent or Grandparent (RPTL §469), Green Building Exemption (RPTL §470), and Historic Barn Exemption (RPTL §483-b).

**Section 3: Exemptions Granted.**

**1. Volunteer Firefighters and Volunteer Ambulance Workers Exemption (RPTL §466-a).**

- A. Any enrolled member who has been certified by the authority having jurisdiction (AHJ) for the incorporated volunteer fire company, fire department, of voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service will be entitled to a 10% reduction in the taxable value of their property for Town tax purposes.
- B. Any member who has achieved over 20 years of accumulated service shall be considered a life member and the exemption will continue for the remained of their life if the property serves as their primary residence.
- C. Any un-remarried surviving spouse of a volunteer who was killed in the line of duty shall continue to receive the 10% exemption if:
  1. The AHJ certifies that the un-remarried spouse is eligible for this exemption.
  2. The volunteer had accumulated 5 (five) years of service.
  3. The residence continues to be the primary residence of the surviving spouse.
- D. Any un-remarried surviving spouse of a volunteer who passed away shall continue to receive the 10% exemption if:
  1. The AHJ certifies that the un-remarried spouse is eligible for the exemption.
  2. The volunteer had accumulated 20 (twenty) years of service.
  3. The residence continues to be the primary residence of the surviving spouse.

Terms and Conditions: No such exemptions shall be granted until a volunteer has achieved a minimum of 2 (two) years of service.

**2. Senior and Disabled Citizen Exemptions (RPTL §459-c, §467):**

A. Real property located in the Town of Caroline, County of Tompkins; owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife, one of whom is 65 years of age or over, or persons with disabilities, shall be partially exempt from taxation by said Town for the applicable taxes as specified in RPTL §459-c and §467 based upon the income of the owner or the combined income of the owners pursuant to the following table:

<b>Combined Annual Income:</b>		<b>% Assessed Value Exempt</b>
<b>From:</b>	<b>To Less Than:</b>	
\$0	\$35,000	50%
\$35,000	\$36,000	45%
\$36,000	\$37,000	40%
\$37,000	\$38,000	35%
\$38,000	\$38,900	30%
\$38,900	\$39,800	25%
\$39,800	\$40,700	20%
\$40,700	\$41,600	15%
\$41,600	\$42,500	10%
\$42,500	\$43,400	5%

### **3. Capital Improvements to Residential Buildings (RPTL § 421-f)**

- A. Eligibility. Residential buildings within the Town of Caroline, New York that are reconstructed, altered or improved (not including ordinary maintenance and repairs) pursuant to §421-f of the NYS Real Property Tax Law shall be eligible for property tax exemption starting at 100% of the base exemption in year 1 and decreasing each year henceforth by 12.5%, phasing out over an 8-year period. Such exemptions shall be limited to \$80,000 in increase market value, but not less than \$3,000 of the property attributable to such reconstruction, alteration or improvement.
- B. Requirements. No such exemption shall be granted for reconstruction, alterations, or improvements unless:
  - 1. Such reconstruction, alteration or improvement was commenced subsequent to the effective date of the local law or resolution adopted; and
  - 2. The value of such reconstruction, alteration or improvement exceeds \$3,000; and
  - 3. The greater portion, as so determined by square footage, of the building reconstructed, altered or improved is at least five years old; and
  - 4. The reconstruction, alteration, or improvement shall have been permitted by the Town of Caroline Code Enforcement Officer such that a building permit issued and said reconstruction, alteration or improvement shall have met all necessary approvals per the applicable New York State Uniform Fire Prevention and Building Code; and
  - 5. The property for which exemption is sought is a one- or two-family residence.
- C. Termination. In the event that a building granted an exemption pursuant to this Local Law ceases to be used primarily for residential purposes or title thereto is transferred to other than the heirs or distributees of the owner, the exemption granted pursuant to this article shall cease.

### **4. Capital Improvements for the Disabled (RPTL §459-a)**

- A. Eligibility. Real property altered, installed, or improved to remove architectural barriers in existing property for persons with disabilities subsequent to the Americans with Disabilities Act of 1990 (Public Law § §101-336; 42 United States Code, §12101 *et seq.*) is exempt from taxation to the extent of any increase in value attributable to these improvements pursuant to §459-a of RPTL.
- B. Exemption. Such improvements are exempt for up to ten years, beginning at 50% of assessed value and decreasing each year henceforth by 5%, from special ad valorem levies, as well as from general municipal and school taxes, but are liable for special assessments.

### **5. Veterans Exemptions (RPTL §458, 458-a, 458-b)**

Summary. New York State recognizes different types of veteran's exemptions in RPTL §458, §458-a, and §458-b. The Town of Caroline offers the following veteran's exemptions:

- A. For all past war veterans honorably discharged (and their qualifying relatives) that meet the criteria of RPYL §458-a (the Alternative Veterans Exemption): 1) qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property not exceeding \$15,000; 2) in addition to this 15% exemption, where the veteran served in a combat theatre or combat zone of operations documented as required by §458-a, qualifying residential real property also shall be exempt from taxation to the extent of 10% of the assessed value of the property not exceeding \$10,000; and 3) in addition to such 15%

and 10% exemptions, where the veteran received a qualifying compensation rating 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 50% of the veteran's disability rating, provided, however, that such exemption shall not exceed \$50,000.

- B. For all veterans honorably discharged (and their qualifying relatives) that meet the criteria of RPTL §458-b (the Cold War Veterans Exemption): 1) qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property for a 10-year period, not exceeding \$12,000; and 2) in addition to this 15% exemption, where the veteran received a qualifying compensation rating because of a service-connected disability, qualifying residential real property shall be exempt from taxation for a 15% exemption for a 10-year period, not exceeding \$40,000 if such veteran is disabled.

### **5. Living Quarters for Parent or Grandparent (RPTL §469)**

Pursuant to RPTL §469 an assessment exemption for improvements made to construct or reconstruct living quarters for a parent or grandparent is hereby provided for all properties meeting the requirements of §RPTL 469 where the real property is the principal place of residence of the qualifying owner of such real property. Such exemption applies to the extent of any increase in the 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 at least sixty-two (62) years of age and who uses such living quarters as their principle place of residence, provided however that such exemption shall not exceed: (1) the increase in assessed value resulting from construction or reconstruction of such property, (2) 20% of the total assessed value of such property as improved, or (3) 20% of the median sale price of residential property as reported in the most recent Statistical Sales Summary, published in, for, or by Tompkins County, as referenced in RPTL §469.

### **6. Green Building Exemption (RPTL §470)**

- A. Summary. Construction of improvements which is certified as meeting one of three levels of energy efficiency and environmental standards is partially exempt from taxation but liable to special ad valorem levies and special assessments pursuant to RPTL §470. Such partial exemption is measured as the value added to the property by the improvements, and varies according to the level of certification standard which is met.
- B. Eligibility. The property constructed or reconstructed must meet certification standards for green buildings (LEED or equivalent to certified/silver, gold or platinum), as determined by an accredited professional. Such property must meet standards established by LEED, the Green Building Initiative's Green Globes rating system, the national green building standards as approved by the American National Standards Institute (ANSI), or substantially equivalent green building standards determined by the taxing jurisdiction. The certification of the property as meeting the applicable standard must be certified by a professional accredited with respect to the applicable rating system. The value of the construction or reconstruction project must be greater than \$10,000, and may not be one of ordinary maintenance and repairs.

- C. Exemption. This exemption phases out over a 7-10 year period, depending upon the green building standard achieved (see below). The Green Building Exemption is capped at \$100,000.

Year of exemption	% of exemption		
From:	Silver	Gold	Platinum
1	100	100	100
2	100	100	100
3	100	100	100
4	80	100	100
5	60	80	100
6	40	60	100
7	20	40	80
8	0	20	60
9	0	0	40
10	0	0	20

## 7. Historic Barn Exemption (RPTL §483-b)

- A. Summary. Historic barns which are reconstructed or rehabilitated are exempt from taxation to the extent of any increase in value attributable to the reconstruction or rehabilitation, but are liable for special ad valorem levies and special assessments pursuant to RPTL §483-b.
- B. Eligibility. In order for a structure to be considered an historic barn eligible for this exemption, the structure must have been at least partially constructed prior to 1936, and must have been originally designed and used for storing farm equipment or agricultural products, or for housing livestock. An otherwise qualified barn may not receive this exemption if:
4. it received an exemption as an agricultural building exemption (RPTL §483) within ten years of the date of the application for the exemption for an historic barn;
  5. it is used for residential purposes; or
  6. its historic appearance has been materially altered by the reconstruction and rehabilitation.
- C. Exemption. This is a 10-year exemption, starting at 100% in year 1 and decreasing 10% each year thereafter. For this exemption the exempt amount for each year is to be calculated on the basis of the exemption base, defined as the increase in assessed value in the first year of the 10-year period, unless there has occurred in any year a change in level of assessment of 15% or more for a final assessment roll, in which case the exemption base must be adjusted by the fraction resulting from dividing the total assessed value of the parcel on that final roll

(after accounting for any physical or quantity changes since the prior roll) by the total assessed value on the immediately preceding assessment roll.

**Section 4: Application for Exemptions.** Application for such exemption(s) must be made by the owner or all of the owners of the property on forms prescribed by the State Board of Assessment furnished by and to the Tompkins County Assessment Department. All of said owners shall furnish the required information, execute the forms in the manner required by or prescribed in such forms, and such completed form(s) shall be filed in the Assessment Department Office on or before the appropriate taxable status date.