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TAXATION

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ARTICLE I
Business Tax Exemption
[Adopted 9-13-1976 by L.L. No. 4-1976]

§ 105-1. Termination of exemption.

As provided in Subdivision 7 of § 485-b of the Real Property Tax Law, the exemption table set forth in Subdivision 2(a) of that section shall be amended so as to allow no real property tax exemption to commercial, business or industrial activities thereunder.

ARTICLE II

Senior Citizens Tax Exemption
[Adopted 12-27-1983 by L.L. No. 1-1983]**§ 105-2. Grant of exemption; exceptions. [Amended 10-26-1987 by L.L. No. 2-1987]**

- A. Real property that is owned by a person or persons who attains the age of 65 years on or before December 31 of the year that said person or persons applies for the senior citizens tax exemption shall be exempt from village real property taxes to the extent of 50% of the assessed valuation, subject to the conditions stated in Article II and in accordance with § 467 of the Real Property Tax Law of the State of New York. **[Amended 11-8-1999 by L.L. No. 4-1999]**
- B. No exemptions shall be granted:
- (1) If the income of the owner or the combined income of the owners of the property exceeds the sum of \$24,000 for the income tax year immediately preceding the date of making the application for exemption. **[Amended 10-28-1991 by L.L. No. 1-1991; 12-13-1993 by L.L. No. 5-1993; 11-14-1994 by L.L. No. 5-1994; 1-27-1997 by L.L. No. 1-1997; 12-14-1998 by L.L. No. 9-1998; 1-8-2001 by L.L. No. 1-2001; 3-8-2004 by L.L. No. 2-2004]**
 - (2) Unless the title of the property shall have been vested in the owner or all of the owners of the property for 24 months.
 - (3) Unless the property is used exclusively for residential purposes. **[Added 10-28-1987]**
 - (4) Unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property.

ARTICLE III

Alternative Veterans Exemption
[Adopted 10-27-1997 by L.L. No. 5-1997]**§ 105-3. Purpose.**

The purpose of this article is to provide an exemption from real property taxes to all eligible veterans pursuant to the provisions outlined in § 458-(a), Alternative Veterans Exemption.

§ 105-4. Amount of exemption. [Amended 4-8-2002 by L.L. No. 1-2002]

Residential property shall be exempt from taxation pursuant to the provisions of § 458-(a) of the Real Property Tax Law as follows:

- A. Wartime veteran: 15% or \$27,000.

1. Editor's Note: This local law also repealed L.L. No. 4-1984, adopted 9-24-1984, which comprised former Art. III, Alternative Veterans Exemption, and provided that no exemption would be granted.

- B. Combat zone veteran: 10% or \$18,000.
- C. Disabled veteran: 1/2 of rating or \$90,000.

ARTICLE IV

Tax Exemption for Persons With Disabilities and Limited Income [Adopted 1-8-2001 by L.L. No. 2-2001]

§ 105-5. Purpose.

The purpose of this new Article IV is to provide an exemption from real property taxes to all eligible persons with disabilities and limited income as set forth as Title 2, § 459(c), and the applicable subdivision there under, of the New York State Real Property Tax Law.

§ 105-6. Adoption of exemption.

- A. It is the intent of the Board of Trustees to adopt the entire law as set forth in Title 2, § 459(c), and its applicable subdivisions there under, of the New York State Real Property Tax Law.
- B. The said section of the Village Law, § 105-5, is approved subject to any amendment or amendments that may be passed by the Village Board of Trustees.

ARTICLE V

Exemption for First-Time Homeowners [Adopted 1-13-2003 by L.L. No. 1-2003]

§ 105-7. Exemption provided; statutory authority.

Pursuant to § 457 of the Real Property Tax Law of the State of New York, the Village of Champlain, after due consideration, has provided for a partial real property tax exemption for qualified first-time homeowners as specified below.

§ 105-8. Qualifications; regulations.

- A. Subject to the qualifications and regulations set forth herein, a partial exemption from real property taxes is hereby granted to qualified first-time home buyers of primary property within the Village of Champlain.
- B. Newly constructed primary residential property purchased by one or more persons, each of whom is a first-time home buyer and has not been married to a homeowner in the three years prior to applying for this first-time homeowners' exemption, shall be exempt from taxation levied by or on behalf of the Village of Champlain, when such newly constructed residential property is located within the Village of Champlain. Such exemption, to be for a period of five years, shall be computed in accordance with the following table:

Year of Exemption	Percentage of Assessed Valuation Exempt from Tax
1	50%
2	40%
3	30%
4	20%
5	10%
6 or more	0%

C. Eligibility for exemption; exception.

- (1) Any newly constructed primary residential real property within a purchase price of \$90,000 shall be eligible for the exemption allowed pursuant to this article.
- (2) A first-time home buyer who either as part of the written contract for sale of the primary residential property, or who enters into a written contract, within 90 days after closing of the sale of the primary residence, for reconstruction, alteration or improvements, the value of which exceeds \$3,000, to the primary residential property shall be exempt from taxation to the extent provided by this article. Such exemption shall apply solely to the increase in assessed value thereof attributable to such reconstruction, alteration or improvement, provided that the assessed value after reconstruction, alteration, or improvements does not exceed 15% more than the purchase price limits as defined in Subsection C(1) of this section. For purposes of this section, the terms "reconstruction" "alteration" and "improvement" shall not include ordinary maintenance and repairs.
- (3) A first-time home buyer shall not qualify for the exemption authorized pursuant to this section if the household income exceeds income limits as defined on January 1, 2001, by the State of New York Mortgage Agency low-interest-rate-mortgage program in the nontarget, one-and-two-person-household category for Clinton County.

D. Newly constructed primary residential property purchased by first-time home buyers at a sales price greater than the maximum eligible sales price shall qualify for the exemption allowed pursuant to this article for that portion of the sales price of such newly constructed primary residential property equal to the maximum eligible sales price; provided, however, that any newly constructed primary residential property purchased at a sales price greater than 25% above the maximum eligible sales price shall not be allowed any exemption.

E. No exemption shall be allowed pursuant to this article for any newly constructed primary residential property purchased by a first-time home buyer on or after December 31, 2005, unless such purchase is pursuant to a binding written contract entered into prior to December 31, 2005; provided, however, that any first-time home buyer who is allowed an exemption pursuant to this article prior to such date shall continue to be allowed further exemptions pursuant to Subsection B of this section.

F. This exemption shall apply to taxable status date beginning on or after January 2, 2003.

§ 105-9. Definitions.

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

FIRST-TIME HOME BUYER — A person who has not owned a primary residential property and is not married to a person who has owned a residential property during the three-year period prior to his or her purchase of the primary residential property, and who does not own a vacation or investment home.

HOUSEHOLD INCOME — The total combined income of all the owners, and of any owners' spouses residing on the premises, for the income tax year preceding the date of making application for the exemption.

INCOME — The adjusted gross income for federal income tax purposes as reported on the applicant's latest available federal or state income tax return, subject to any subsequent amendments or revisions, reduced by distributions, to the extent included in federal adjusted gross income, received from an individual retirement account and an individual retirement annuity; provided that, if no such return was filed within the one-year period preceding taxable status date, "income" shall mean the adjusted gross income that would have been so reported if such a return had been filed. For purposes of this definition, "latest available return" shall mean the federal or state income tax return for the year immediately preceding the date of making application; provided, however, that if the tax return for such tax year has not been filed, then the income tax return for the tax year two years preceding the date of making application shall be considered the latest available.

NEWLY CONSTRUCTED — An improvement to real property which was constructed as a primary residential property and which has never been occupied and was constructed after the effective date of this article. "Newly constructed" shall also mean that portion a primary residential property that is altered, improved or reconstructed.

PRIMARY RESIDENTIAL PROPERTY — Any one- or two-family house, townhouse or condominium located in this state which is owner-occupied by such home buyer.

§ 105-10. Prohibitions.

- A. No portion of a single-family newly constructed primary residential property shall be leased during the period of time when the first-time homeowner exemption shall apply to the residence. If any portion of the single-family newly constructed primary residential property is found to be the subject of a lease agreement, the Assessor shall discontinue any exemption granted pursuant to this article.
- B. In the event that a primary residential property granted an exemption pursuant to this article 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 be discontinued.
- C. Upon determining that an exemption granted pursuant to this article should be discontinued, the Assessor shall mail a notice so stating to the owner or owners thereof at the time and in the manner provided in Real Property Tax Law § 510. Such owner or

owners shall be entitled to seek administrative and judicial review of such action in the manner provided by law, provided that the burden shall be on such owner or owners to establish eligibility for the exemption.

§ 105-11. Application process.

- A. Such exemption shall be granted only upon application by the owner of such building on a form prescribed by the State Board. The application shall be filed with the Clinton County Assessors on or before the taxable status date of Clinton County.
- B. If satisfied that the applicant is entitled to an exemption pursuant to this article, the Clinton County Board of Assessors shall approve the application, and such primary residential property shall thereafter be exempt from taxation and special ad valorem levies as provided in this article, commencing with the assessment roll prepared on the basis of the taxable status date referred to in Subsection A of this section. The assessed value of any exemption granted pursuant to this article shall be entered by the Assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

§ 105-12. Severability.

If any clause, sentence, paragraph, subdivision, section or other part of this article shall for any reason be adjudged by any court of competent jurisdiction to be unconstitutional or otherwise invalid, such judgment shall not affect, impair, or invalidate the remainder of this article, and it shall be construed to have been the legislative intent to enact this article without such unconstitutional or invalid parts therein.

ARTICLE VI

Exemption for Volunteer Firefighters and Ambulance Workers
[Adopted 12-7-2010 by L.L. No. 2-2010]

§ 105-13. Legislative intent.

The Village Board of Trustees recognizes the roles of the volunteer firefighters and ambulance workers in securing the safety and wellbeing of the Village. The Village Board hereby finds that it is in the best interest of the Village of Champlain to encourage volunteerism for said purposes. The New York State Legislature has recently amended the Real Property Tax Law by adding a new § 466-j to authorize the Village to permit enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption. To that end, by providing the following exemption it is the intent of the Village Board of Trustees to so encourage volunteerism for our various fire and ambulance companies.

§ 105-14. Exemptions for certain volunteer firefighters and ambulance workers.

- A. Real property owned by an individual who has been an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary

ambulance service in the Village or such enrolled member and spouse who reside in the Village shall be exempt from taxation to the extent of 10% of the assessed value of such property for Village purposes, exclusive of special assessments.

- B. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such Village unless:
- (1) The applicant resides in this Village which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
 - (2) The property is the primary residence of the applicant;
 - (3) The property is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not used exclusively for the applicant's residence, but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this law; and
 - (4) The incorporated volunteer fire company or fire department or incorporated voluntary ambulance service has certified that the applicant has been an enrolled member of such incorporated voluntary fire company, or fire department, or incorporated voluntary ambulance service for at least five years and remains an active enrolled member.
- C. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service shall be granted the ten-percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within the Village.
- D. Application of such exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the state board.
- E. No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

