

HN-25-78

LOCAL LAW #3 of 2025

CITY OF HORNELL, NY

December 15, 2025

BY:

Senior Citizens Tax Exemption

(Local Law No. 3-2025: A local law providing for partial exemption from taxation by the City of Hornell of real property owned by persons who are sixty-five years of age or older.)

Be it enacted by the Common Council of the City of Hornell as follows:

SECTION 1. LEGISLATIVE INTENT. The purpose of this local law is to provide real estate tax relief to qualified persons sixty-five (65) years of age or older.

SECTION 2. LEGISLATIVE AUTHORITY. This local law is enacted pursuant to the provisions of Article Four of the Real Property Tax Law of the State of New York as amended.

SECTION 3. SHORT TITLE. This local law shall hereafter be known as the City of Hornell Over 65 Real Property Tax Exemption Law.

SECTION 4. REAL PROPERTY EXEMPTION. Real property located in the City of Hornell and owned by one or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife, one of whom is sixty-five (65) years of age or over, shall be exempt from taxation by the City of Hornell by a percentage of its assessed value, based on the income-based sliding-scale exemption. The percentage of the property's assessed value that is tax-exempt is determined according to the following schedule.

Base exemption: 50% of assessed value.

Sliding scale: \$18,000 = the maximum income eligibility level for the base (50%) exemption

- more than \$18,001, but less than \$19,000 = 45% of exemption
- more than \$19,001, but less than \$20,000 = 40% exemption
- more than \$20,001, but less than \$21,000 = 35% exemption
- more than \$21,001, but less than \$22,000 = 30% exemption
- more than \$22,001, but less than \$23,000 = 25% exemption
- more than \$23,001, but less than \$24,000 = 20% exemption
- more than \$24,001, but less or equal to \$25,000 = 15% exemption

SECTION 5. LIMITATIONS ON EXEMPTIONS. No real property shall be entitled to the exemption granted by this local law:

a) If the income of the owner or the combined income of the owners for the income tax year immediately preceding the date of making application for exemption exceeds the sum of Twenty-Five Thousand Dollars (\$25,000). Income tax years shall mean the twelve-month period for which the owner or owners filed a Federal personal income tax return, or if no such return is filed, the calendar year. Where title is vested in either the husband or wife, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from employment, but shall not include a return of capital, gifts or inheritances. In computing net rental income from self-employment no depreciation deduction shall be allowed the exhaustion, wear and tear or real personal property held for the production of income:

b) Unless the title of the property shall have been vested in the owner or one of the owners of the property for at least twelve (12) consecutive months prior to the date of making application for exemption, provided, however, that in the event of the death of a husband or wife in whose name title of this property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of twelve (12) consecutive months provided further, that in the event of a transfer by either a husband or wife to the other

spouse of all or part of the title to the property the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of twelve (12) consecutive months; and provided further that where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent or other involuntary proceeding, except a tax sale, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to consecutive for purposes of the local law. Where a residence in the City of Hornell is sold and replaced with another within one year in the City of Hornell the period of ownership of the former property shall be combined with the period of ownership of the replacement residence and deemed consecutive for exemption from taxation by the City of Hornell;

- c) Unless the property is used exclusively for residential purposes;
- d) Unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all owners of the property;
- e) No exemption will be granted in respect to an undivided portion of a single parcel.

SECTION 6. APPLICATION FOR EXEMPTION. Application for the exempted allowed by this local law 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 and shall furnish the information and be executed in the manner required or prescribed in such forms, and shall be filed in the assessor's office on or before the appropriate taxable status due.

SECTION 7. PENALTY FOR FALSE STATEMENT. In addition to any other penalty provided by law, any conviction of having made any willful false statement in any application for real property exemption under this local law shall be punishable by a fine of not more than one hundred dollars and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

SECTION 8. VALIDITY. If any section, subsection, paragraph, clause, sentence or phrase of this local law is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision of such decision shall not affect the validity of the remaining portion thereof.

SECTION 9. EFFECTIVE DATE. This local law shall take effect immediately but shall apply to any real property taxes levied by the City of Hornell for the year commencing April 1, 2026 and beyond.

BE IT FURTHER RESOLVED, that within five (5) days after the final adoption by this Common Council of the City of Hornell, the City Clerk of the City of Hornell shall cause one certified copy thereof to be filed in the Office of Steuben County Clerk, one certified copy in the Office of the New York State Comptroller, and four certified copies in the Office of the Secretary of State of the State of New York, and said Secretary of State is to be requested to publish the Local Law in the supplement to the Session Laws and the Steuben County Clerk is requested to file the local law in a separate book kept by him for such records, and be it further,

RESOLVED, that the City Clerk in accordance with Section 214, shall cause a true copy of said Local Law to be published in the official City newspaper at least once a week for two successive weeks, the first publication of which shall be had within ten (10) days after such Local Law has become effective, and be it further,

RESOLVED, that certified copies of this resolution shall be forwarded to City Assessor of the City of Hornell, the Director of the Steuben County Real Property Tax Service Agency, City Chamberlain of the City of Hornell, and to the Steuben County Office of Aging.

Carried –

Absent –