TOWN OF TICONDEROGA
COUNTY OF ESSEX, STATE OF NEW YORK
Local Law No. 2 of 2026

A LOCAL LAW PROVIDING FOR PARTIAL REAL PROPERTY TAX EXEMPTION FOR PERSONS 65 YEARS OF AGE OR OLDER

Be it enacted by the Town Board of the Town of Ticonderoga, as follows:

Section 1. Legislative Intent.

The Board hereby finds and determines that it is in the best interests of the Town to offer to its residents sixty-five (65) years of age or older a real property tax exemption. Therefore, the purpose of this Local Law is to provide the maximum benefit permissible to the residents of the Town sixty-five (65) years of age or older.

Section 2. Partial Exemption for Persons 65 Years of Age or Older.

a. Pursuant to Real Property Tax Law Section 467(1)(b), the Town shall provide a partial exemption of real property taxes for owners of real property situated within the bounds of the Town of Ticonderoga, County of Essex, State of New York, which is owned by one or more persons, each of whom is 65 years of age or over, or which is owned by two spouses, one of whom is 65 years of age or over. Such exemption shall be based upon the assessed valuation of the exempt real property and shall be computed after all other partial exemptions allowed by law, excluding the school tax relief (STAR) exemption authorized by Real Property Tax Law Section 425, have been subtracted from the total amount assessed. The partial real property tax exemption shall be calculated in accordance with the following schedule:

Annual Income	Percentage of Assessed Valuation Exempt from Taxation
$0 to $41,600.00	50%
$41,600.01 to $42,599.99	45%
$42,600.00 to $43,599.99	40%
$43,600.00 to $44,599.99	35%
$44,600.00 to $45,499.99	30%
$45,500.00 to$ 46,399.99	25%
$46,400.00 to $47,299.99	20%
$47,300.00 to $48,199.99	15%

$48,200.00 to $49,099.99	10%
$49,100.00 to $49,999.99	5%

b. Annual income shall include the income of the owner or the combined income of the owners of the property for the income year immediately preceding the date of making an application for exemption. Income tax year shall mean the twelve month period for which the owner or owners filed a federal personal income tax return, or if no such return was filed the calendar year. Where the title is vested in a spouse, their combined income may not exceed such sum, except where the spouse, or ex-spouse is absent from the property, because of divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and 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 which may be offset by a loss 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 self-employment, but shall not include a return of capital, gifts, inheritances, payments made to individuals because of their status as victims of the Nazi persecution, or monies earned through employment in the federal foster grandparent program, any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. In addition, such income shall not include veterans disability compensation, as defined in Title 38 of the United States Code. In computing net rental income and net income from self-employment no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

Section 3. Exclusions.

a. No exemption shall be granted:

1. unless the owner shall have held an exemption under Real Property Tax Law Section 467 for his previous residence or unless the title of the property shall have been vested in the owner or one of the owners of the property for at least twenty four (24)consecutive months prior to the date of making the application for exemption, provided, however, that in the event of the death of either spouse in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or decent from the deceased spouse, the time of ownership of the property by the deceased spouse 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 twenty four (24) consecutive months. In the event of a transfer by either spouse 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 twenty four (24) consecutive months. Where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or the involuntary proceeding, except a tax sale, the period of ownership of the former property shall be combined with the period or ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this Local Law. Where a residence is sold and replaced with

another within one year and both residences are within the State, the period of ownership of both properties shall be deemed consecutive for purposes of the exemption from taxation. Where the owner or owners transfer title to property which as of the date of transfer was exempt from taxation under the provisions of this Local Law, the reacquisition of title by such owner or owners within nine months of the date of transfer shall be deemed to satisfy the requirement of this subdivision that the title of the property shall have been vested in the owner or one of the owners for such period of twenty four (24) consecutive months. Where, upon or subsequent to the death of an owner or owners, title to property which as of the date of such death was exempt from taxation under such provisions, becomes vested, by virtue of devise or descent from the deceased owner or owners, or by transfer by any other means within nine months after such death, solely in a person or persons who, at the time of such death, maintained such property as a primary residence, the requirement of this subdivision that the title of the property shall have been vested in the owner or one of the owners for such period of twenty four (24) consecutive months shall be deemed satisfied;

2. unless the property is used exclusively for residential purposes; however, in the event any portion of such property is not so used exclusively for residential purposes 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 Local Law;

3. 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, except where:

i. an owner is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in Section 2801 of the Public Health Care Law, provided that any income accruing to that person shall only be income only to the extent that it exceeds the amount paid by such owner, spouse, or co-owner for care in the facility; and provided further, that during such confinement such property is not occupied by other than the spouse or co-owner of such owner; or

ii. the real property is owned by two spouses, a spouse, or an ex-spouse, and either is absent from the residence due to divorce, legal separation or abandonment, and an exemption was previously granted when both resided on the property, provided the person remaining on the real property is sixty-two (62) years of age or over and all other provisions of this section are met.

b. The real property tax exemption of real property owned by two spouses, one of whom is sixty-five (65) years of age or over, once granted, shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two (62) years of age.

Section 4. Application for Exemption.

a. Application for such exemption 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 Town Assessor's office; such applications 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 taxable status

date. Any person otherwise qualifying under this Local law shall not be denied the exemption under this Local Law if he becomes sixty-five (65) years of age after the appropriate taxable status date and on or before December 31 of the same year.

b. At least sixty days prior to the appropriate taxable status date, the Town Assessor shall mail to each person who was granted exemption pursuant to this Local Law on the latest completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the exemption to be granted. The Town Assessor shall, within three (3) days of the completion and filing of the tentative assessment roll, notify by mail any applicant who has included with his or her application, at least one self-addressed, pre-paid envelope, of the approval or denial of the application; provided, however, that the Town Assessor shall, upon the receipt and filing of the application, send by mail notification of receipt to any applicant who has included two (2) such envelopes with the application. Where an applicant is entitled to a notice of denial pursuant to this Local Law, such notice shall be on a form prescribed by the state board and shall state the reasons for such denial and shall further state that in the applicant may have such determination reviewed in then manner provided by law. Failure to mail any such application form or notices or the failure of such person to receive any of the same shall not prevent the levy, collection, and enforcement of the payment of the taxes on property owned by such person.

c. An application for such exemption may be filed with the Town Assessor after the appropriate taxable status date but not later than the last date on which a petition with respect to complaints of an assessment may be filed, where failure to file a timely application resulted from: (a) a death of the applicant's spouse, child, parent, brother or sister; or (b) an illness of the applicant or of the applicant's spouse, child, parent, brother or sister, which actually prevents the applicant from filing on a timely basis, as certified by a licensed physician. The Town Assessor shall approve or deny such application as if it had been filed on or before the taxable status date.

d. Any person who has been granted exemption pursuant to this Local Law on five (5) consecutive completed assessment rolls, including any years when the exemption was granted to a property owned by a two spouses while both resided in such property, shall not be subject to the requirements set forth in Section 4(b) of this Local Law. Said person shall be mailed an application form and a notice informing him of his or her rights. Such exemption shall be automatically granted on each subsequent assessment roll. Provided, however, that when tax payment is made by such person a sworn affidavit must be included with such payment which shall state that such person continues to be eligible for such exemption. Such affidavit shall be on a form prescribed by the state board. If such affidavit is not included with the tax payment, the tax collector shall proceed pursuant to Real Property Tax Law Section 551-a.

e. The Town Assessor shall be authorized to accept applications for renewal of exemptions pursuant to this Local Law after the taxable status date. In the event the owner, or all of the owners, of property which has received an exemption pursuant to Real Property Tax Law Section 467 and this Local Law on the preceding assessment roll fail to file the application required pursuant to this Local Law on or before the taxable status date, such owner or owners may file the application, executed as if such application had been filed on or before the taxable status date, with the Town Assessor on or before the date for the hearing of complaints.

Section 5. Notice Requirements.

The Town shall notify, or cause to be notified, each person owning residential real property in the Town of the provisions of this Local Law. Notice may be given by either a notice or legend sent on or with each tax bill to such persons reading "You may be eligible for senior citizen tax exemptions. Senior citizens have until March 1st of every year to apply for such exemptions. For information please call or write Assessor's Office Town of Ticonderoga, 132 Montcalm Street, PO Box 471, Ticonderoga, NY 12883 or 518-585 5285. Failure to notify, or cause to be notified any person who is in fact, eligible to receive the exemption provided by this Local Law or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

Section 6. Property Held in Trust.

Notwithstanding any other provision of law to the contrary, the provisions of this Local Law shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to this Local Law, were such person or persons the owner or owners of such real property.

Section 7. Property Purchased After Levy of Taxes.

a.

1. Where a person who meets the requirements for an exemption pursuant to this Local Law, purchases property after the levy of taxes, such person may file an application for exemption to the Town Assessor within thirty (30) days of the transfer of title to such person. The Town Assessor shall make a determination of whether the parcel would have qualified for exempt status on the tax roll on which the taxes were levied, had title to the parcel been in the name of the applicant on the taxable status date applicable to the tax roll. The application shall be on a form prescribed by the state board. The assessor, no later than thirty (30) days after receipt of such application, shall notify both the applicant and the board of assessment review, by first class mail, of the exempt amount, if any, and the right of the owner to a review of the exempt amount upon the filing of a written complaint. Such complaint shall be on a form prescribed by the state board and shall be filed with the board of assessment review within twenty (20) days of the mailing of this notice. If no complaint is received, the board of assessment review shall so notify the Town Assessor and the exempt amount determined by the assessor shall be final. If the applicant files a complaint, the board of assessment review shall schedule a time and place for a hearing with respect thereto no later than thirty (30) days after the mailing of the notice by the Town Assessor. The board of assessment review shall meet and determine the exempt amount, and shall immediately notify the Town Assessor and the applicant, by first class mail, of its determination. The amount of exemption determined pursuant to this subdivision shall be subject to review as provided in Article Seven of the Real Property Tax Law. Such a proceeding shall be commenced within thirty days (30) of the mailing of the notice of the board of assessment review to the new owner as provided in this subdivision.

2. Upon receipt of a determination of exempt amount as provided in subdivision

(a)(i) of this Section, the Town Assessor shall determine the pro rata exemption to be credited toward such property by multiplying the tax rate or tax rates for the Town, on the appropriate tax roll used for the fiscal year or years during which the transfer occurred times the exempt amount, as determined in subdivision (a)(i) of this Section, times the fraction of each fiscal year or years remaining subsequent to the transfer of title. The Town Assessor shall immediately transmit a statement of the pro-rata exemption credit due to the Town on the tax roll used for the fiscal year or years during which the transfer occurred and to the applicant.

3. If the Town receives notice of pro rata exemption credits pursuant to this subdivision, it shall include an appropriation in its budget for the next fiscal year equal to the aggregate amount of such credits to be applied in that fiscal year. Where a parcel, the owner of which is entitled to a pro rata exemption credit, is subject to taxation in said next fiscal year, the receiver or collector shall apply the credit to reduce the amount of taxes owed for the parcel in such fiscal year. Pro rata exemption credits in excess of the amount of taxes, if any, owed for the parcel shall be paid by the appropriate officer of the Town which levies such taxes for or on behalf of the Town to all owners of property entitled to such credits within thirty (30) days of the expiration of the warrant to collect taxes in said next fiscal year.

b.

1. Where a person who meets the requirements for an exemption pursuant to this Local Law, purchases property after the taxable status date but prior to the levy of taxes, such person may file an application for an exemption to the Town Assessor within thirty (30) days of the transfer of title to such person. The Town Assessor shall make a determination within thirty (30) days after receipt of such application of whether the applicant would qualify for an exemption pursuant to this Local Law on the assessment roll if title had been in the name of the applicant on the taxable status date applicable to such assessment roll. The application shall be made on a form prescribed by the state board.

2. If the Town Assessor's determination is made prior to the filing of the tentative assessment roll, the Town Assessor shall enter the exempt amount, if any, on the tentative assessment roll and, within ten (10) days after filing such roll, notify the applicant of the approval or denial of such exemption, the exempt amount, if any, and the applicant's right to review by the board of assessment review.

3. If the Town Assessor's determination is made after the filing of the tentative assessment roll, the Town Assessor shall petition the board of assessment review to correct the tentative or final assessment roll in the manner provided in Article Five of the Real Property Tax Law, with respect to unlawful entries, in the case of wholly exempt parcels, and with respect of clerical errors, in the case of partially exempt parcels, if the Town Assessor determines that an exemption should be granted and, within ten (10) days of petitioning the board of assessment review, notify the applicant of the approval or denial of such exemption, the amount of such exemption, if any, and the applicant's right to administrative or judicial review of such determination pursuant to Article Five or Seven of the Real Property Tax Law, respectively.

c. If, for any reason, a determination to exempt property from taxation as provided in

subdivision (b) of this Section is not entered on the final assessment roll, the Town Assessor shall petition the board of assessment review to correct the final assessment roll.

d. If, for any reason, the pro rata tax credit as provided in subdivision (a) of this Section is not extended against the tax roll immediately succeeding the fiscal year during which the transfer occurred, the Town Assessor shall immediately notify the Town of the amount of pro rata exemption credits for the year in which such transfer occurred. Such municipal corporation shall proceed as provided in subdivision (a)(iii) of this Section.

e. If, for any reason, a determination to exempt property from taxation as provided in subdivision (b) of this Section is not entered on the tax roll for the year immediately succeeding the fiscal year during which the transfer occurred, the Town Assessor shall determine the pro rata tax exemption credit for such tax roll by multiplying the tax rate or tax rates for the Town times the exempt amount and shall immediately notify the Town of the pro rata exemption credits for such tax roll. The Town shall add such pro rata exemption credits for such property to any outstanding pro rata exemption amounts and proceed as provided in subdivision (a)(iii) of this Section.

Section 8. Penalties.

The making of an willful false statement in the application for an exemption under this Local Law shall be a violation thereof, and a conviction for any such violation shall be punishable by a fine of not more than One Hundred Dollars ($100.00) and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

Section 9. Applicability.

This Local Law shall apply to assessment rolls on the basis of taxable status dates occurring on or after March 1, 2026 and each year thereafter and shall amend and supersede all prior Local Laws providing for exemptions contained herein.

Section 10. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this Local Law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this Local Law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 11. Effective Date.

This Local Law shall take effect immediately upon filing with the New York State Secretary of State.