

**TAX EXEMPTION  
LIVING QUARTERS FOR PARENTS OR GRANDPARENTS**

**LOCAL LAW NO. 8 OF THE YEAR 2000**

**A Local Law of the Town of Kirkwood Providing  
An Exemption from Taxation by the Town for Living Quarters  
For Parents and Grandparents**

**Adopted December 5, 2000**

Be it enacted by the Town Board of the Town of Kirkwood as follows:

Section 1. Purpose

This Local Law is enacted pursuant to the provisions of Section 469 of the Real Property Tax Law of the State of New York to grant an exemption from taxation for living quarters for parent or grandparent to encourage homeowners to take parents and/or grandparents into their homes.

Section 2. Definitions

“Parent or grandparent” shall mean the natural or adopted grandparents and parents of the owner or the spouse of the owner.

Section 3. Exemption

A. Real property situate within the bounds of the Town of Kirkwood, Broome County, New York (hereinafter the “Town”) shall be exempt from taxation for real estate taxes to be levied by the Town of Kirkwood for the year 2002 and thereafter to the extent of any increase in 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 sixty-two years of age or older. Such exemption shall not exceed (a) the increase in assessed value resulting from construction or reconstruction of such property, or (b) twenty percent of the total assessed value of such property as improved, or (c) twenty percent of the median sale price of residential property as reported in the most recent sales statistical summary published by the state board for the county in which the property is located, whichever is less.

B. No such exemption shall be granted unless:

1. The property is within the geographical area in which such construction or reconstruction is permitted; and
2. The residential property so constructed or reconstructed is the principal place of residence of the owner.

C. Such exemption shall be applicable only to construction or reconstruction which occurred subsequent to January 1, 2001 and shall only apply during taxable years during which at least one such parent or grandparent maintains a primary place of residence in such living quarters.

Section 4. Application for Exemption

Such exemption from taxation shall be granted upon an application made annually, upon a form to be promulgated by the state board, by the owner of such property to the assessor of the Town on or before the appropriate taxable status date of the Town. If the assessor is satisfied that the property is entitled to an exemption pursuant to this section, he/she shall approve the application and such residential improvements shall be exempt from taxation and special ad valorem levies as provided in Section 469 of the Real Property Tax Law.

#### Section 5. Penalties

The making of any willful false statement in the application for an exemption under this Local Law shall result in the revocation thereof, be punishable by a civil penalty of not more than one hundred dollars and shall disqualify the applicant or applicants from further exemption for a period of five years.

#### Section 6. Separability

Should any section, paragraph, sentence, clause or phrase of this Local Law be declared unconstitutional or unjust for any reason by a court of competent jurisdiction, the remainder of this Local Law shall not be affected thereby.

#### Section 7. Inconsistency

All Ordinances, Local Laws and parts thereof inconsistent with this Local Law are hereby repealed.

#### Section 8. Effective Date

This Local Law shall take effect on January 1,2001.