

**LOCAL LAW TO BE ENACTED BY
THE BOSTON TOWN BOARD
TOWN OF BOSTON, NEW YORK**

2020 LOCAL LAW NO. 1

A LOCAL LAW AMENDING CHAPTER 111 OF THE TOWN CODE OF THE TOWN OF BOSTON, ENTITLED “TAXATION”, TO PERMIT FILING OF AGED PERSONS EXEMPTIONS WITH THE ASSESSOR AFTER THE APPROPRIATE TAXABLE STATUS DATE PURSUANT TO § 467 OF THE NEW YORK STATE REAL PROPERTY TAX LAW

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF BOSTON AS FOLLOWS:

Section 1. Legislative Intent and Findings.

Certain taxpayers within the Town of Boston 65 years or over are entitled to the real property tax exemption provided for by Real Property Tax Law § 467. From time to time, such taxpayers may fail to apply for that exemption or for renewal of that exemption by the applicable taxable status date that serves as the deadline for such applications. Real Property Tax Law § 467 authorizes the Town to adopt a local law to permit certain late filings, and the Town of Boston desires to provide the Assessor with legal authority to permit late filings to the maximum extent permissible pursuant to Real Property Tax Law § 467.

Section 2. Amendments.

Chapter 111 of the Boston Town Code, Taxation, Article I, Partial Exemption for Aged Persons, hereby is amended to add a new § 111-1.2 as follows:

§111-1.2 Acceptance and filing of exemption.

The Town Assessor is authorized to accept applications and applications for renewal of exemptions pursuant to Real Property Tax Law § 467 after the taxable status date to the extent permitted by Real Property Tax Law § 467 (5-a), (8), and (8-a).

Section 3. Authority.

This article is enacted pursuant to § 467 of the Real Property Tax Law of the State of New York as well as the Municipal Home Rule Law.

Section 4. Severability.

A. If any part of this Local Law shall be judicially declared invalid, void, unconstitutional, or unenforceable, all unaffected provisions hereof shall survive such declaration and this Local Law shall remain in full force and effect as if the invalidated portion had not been enacted.

B. Nothing herein shall be deemed to be a waiver or restriction upon any rights and powers available to the Town of Boston to further regulate the subject matter of this Local Law.

Section 5. Effective Date.

This Local Law shall become effective upon filing with the Secretary of State of the State of New York as required by the Municipal Home Rule Law.

Sponsor: Supervisor Keding