

Chapter 139

TAXATION

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[HISTORY: Adopted by the Town Board of the Town of Henderson as indicated in article histories. Amendments noted where applicable.]

ARTICLE I

Business Investment Exemption

[Adopted 3-5-1977 by L.L. No. 1-1977]

§ 139-1. Exemption repealed.

Pursuant to the authority of Subdivision 7 of § 485-*b* of the Real Property Tax Law, the partial exemption from taxation, special ad valorem levies and service charges provided by such § 485-*b* is hereby repealed insofar as such exemption would have been applicable to eligible real property assessed for town purposes.

§ 139-2. When effective.¹

This article shall take effect immediately as provided in the Municipal Home Rule Law, and an additional copy shall be filed with the State Board of Real Property Services.

ARTICLE II

Alternative Veterans Exemption

[Adopted 1-10-1985 by L.L. No. 1-1985, Amended L.L. No. 2-2009]

§ 139-3. Purpose.

The Town of Henderson shall defer to the real property tax exemption for qualifying veterans of the United States Armed Forces provided by New York State Real Property Tax Law section 458-a.

§ 139-4. When effective

This Article shall take effect immediately as provided in Municipal Home Rule Law.

ARTICLE III
Senior Citizens Exemption
[Adopted 5-8-1991 by L.L. No. 1-1991]
(Amended by LL No. 3–Year 2005)

§ 139-5. Eligibility.

Pursuant to Real Property Law §467, Chapter 588, the Town of Henderson hereby provides for real property tax exemptions for certain individuals sixty-five years of age or over, in such amounts and based upon the income schedule, as established hereafter from time to time by Resolution of the Town Board. Said exemptions shall be subject to the provisions of Real Property Tax Law as to eligibility and administration.

§ 139-6. Exemption schedule.

Will be established as per Resolution of the Town Board of the Town of Henderson