

Chapter 168

TAXATION

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[HISTORY: Adopted by the Board of Trustees of the Village of Sodus Point as indicated in article histories. Amendments noted where applicable.]

GENERAL REFERENCES

Assessment - See Ch. 9.

ARTICLE I **Tax on Public Utilities** **[Adopted 12-17-1970 by L.L. No. 2-1970]**

§ 168-1. Imposition of tax.

There is hereby imposed upon every utility doing business in the Village of Sodus Point, Wayne County, New York, which is subject to the payment of the tax imposed by § 186-a of the New York State Tax Law, a tax equal to 1% of its gross income within the village limits.

§ 168-2. Payment.

Revenues resulting from the imposition of taxes authorized by this article heretofore or hereafter imposed shall be paid to the Treasurer of the Village of Sodus Point, and shall be credited to and deposited in the general fund of such village.

§ 168-3. Applicability, modification of state law.

All of the provisions of § 186-a of the New York State Tax Law, so far as the same are/or can be made applicable, with such limitations as are set forth in this article and such modifications

as may be necessary in order to adapt such taxes to local conditions, shall apply to the taxes authorized by this article.

§ 168-4. Gross income.

Notwithstanding any other provisions of this article or of § 186-a of the New York State Tax Law, the words "gross income" shall include:

- A. In the case of a utility engaged in selling telephony or telephone service, only receipts from local exchange service wholly consumed within the village; and
- B. In the case of a utility engaged in selling telegraphy or telegraph service, only receipts from transactions wholly consummated within the village.

§ 168-5. Review proceedings; application for refund.

- A. Any final determination of the amount of any tax payable hereunder shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under Article 78 of the Civil Practice Law and Rules if the proceeding is commenced within 90 days after the giving of the notice of such final determination; provided, however, that any such proceeding under said Article 78 shall not be instituted unless the amount of any tax sought to be reviewed, with such interest and penalties thereon as may be provided for by § 186-a of the New York State Tax Law, shall be first deposited and an undertaking filed, in such amount and with such sureties as a Justice of the Supreme Court shall approve to the effect that if such proceeding be dismissed or the tax confirmed the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.
- B. Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the proper fiscal officer or officers, and such officer or officers shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under Article 78 of the Civil Practice Law and rules; provided, however, that such proceeding is commenced within 90 days after the giving of the notice of such denial, that a final determination of tax due was not previously made, and that an undertaking is filed with the proper fiscal officer or officers in such amount and with such sureties as a Justice of the Supreme Court shall approve to the affect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

§ 168-6. Assessment of additional tax.

Except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made with respect to taxes imposed under this article after the expiration of more than three years from the date of the filing of a return, provided that where no return has been filed as provided by local law the tax may be assessed at any time.

§ 168-7. Effective date.

This article shall take effect January 1, 1971.

ARTICLE II
Veterans Exemption
[Adopted 1-24-1995 by L.L. No. 2-1995]

§ 168-8. Statutory authority.

This article is enacted pursuant to the provisions of § 458 of the Real Property Tax Law, as amended by Chapter 410 of the Laws of 1994.

§ 168-9. Amount of exemption.

Notwithstanding the limitation on the amount of exemption prescribed in Subdivision 1 or 2 of § 458 of the Real Property Tax Law, if the total assessed value of the real property for which such exemption has been granted increases or decreases as the result of a revaluation or update of assessments, and a material change in level of assessment, as provided in Title 2 of Article 12 of the Real Property Tax Law, is certified for the assessment roll pursuant to the rules of the State Board of Equalization and Assessment¹, the Assessor shall increase or decrease the amount of such exemption by multiplying the amount of such exemption by such change in level of assessment. If the Assessor receives the certification after the completion, verification and filing of the final assessment roll, the Assessor shall certify the amount of exemption as recomputed pursuant to this section to the local officers having custody and control of the roll, and such local officers are hereby directed and authorized to enter the recomputed exemption certified by the Assessor on the roll.

§ 168-10. Alternate exemption.

Notwithstanding the provisions of Subdivision 6(b) of § 458-a of the Real Property Tax Law, an owner of property who previously received an exemption pursuant to § 458, but who opted instead to receive exemption pursuant to § 458-a, may again receive an exemption pursuant to § 458 upon application by the owner within one year of the adoption of this article. The Assessor shall recompute all exemptions granted pursuant to § 458 by multiplying the amount of each such exemption by the cumulative change in level of assessment certified by the State Board of Equalization and Assessment measured from the assessment roll immediately preceding the assessment roll on which exemptions were first granted pursuant to § 458-a; provided, however, that if an exemption pursuant to § 458 was initially granted to a parcel on a later assessment roll, the cumulative change in level factor to be used in recomputing that exemption shall be measured from the assessment roll immediately preceding the assessment roll on which that exemption was initially granted. No refunds or retroactive entitlements shall be granted.

1. Editor's Note: The State Board of Equalization and Assessment was changed to the State Board of Real Property Services by L.1994, c. 385.

ARTICLE III
Exemption for Gold Star Parents
[Adopted 5-17-2001 by L.L. No. 2-2001]

§ 168-11. Grant of exemption.

- A. Pursuant to the provisions of Subdivision 7(a) of § 458-a of the Real Property Tax Law of the State of New York, a "Gold Star Parent," for purposes of this article, shall mean the parent of a child who died in the line of duty while serving in the United States Armed Forces during a period of war.
- B. A Gold Star Parent shall be included within the definition of "qualified owner" as provided in Subdivision 1(c) of § 458-a of the Real Property Tax Law of the State of New York. Property owned by a Gold Star Parent shall be included within the definition of "qualifying residential real property" as provided in Subdivision 1(d) of § 458-a of the Real Property Tax Law of the State of New York, provided that such property shall be the primary residence of the Gold Star Parent.
- C. The additional exemption provided for in Subdivision 2(c) of § 458-a of the Real Property Tax Law of the State of New York shall not apply to real property owned by a Gold Star Parent.
- D. References should be made to § 458-a of the Real Property Tax Law for the State of New York for definitions and other procedures.