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Chapter 129

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[HISTORY: Adopted by the Board of Trustees of the Village of Lansing: Art. I, 4-7-1975 as L.L. No.2-1975; Art. II, 3-6-1990 as L.L. No.3-1990; Art. III, 2-6-2006 as L.L. No.1-2006; Art. IV, 1-4-2010 as L.L. No.2-2010. Amendments noted where applicable.]

ARTICLE I

Utility Tax

[Adopted 4-7-1975 as L.L. No. 2-1975]

§129-1. Levy of tax.¹

Pursuant to the authority granted by § 5-530 of the Village Law of the State of New York, a tax equal to one per centum (1%) of its gross income from and after the first day of June 1975 is hereby imposed upon every utility doing business in the Village of Lansing, New York, which is subject to the supervision of the State Department of Public Service, which has a gross income for twelve (12) months ending May 31 in excess of five hundred dollars (\$500.), except motor carriers or brokers subject to such supervision under § 240 et seq. of the Transportation Law, and a tax equal to one per centum (1%) of its gross operating income from and after the first day of June 1975 is hereby imposed upon every other utility doing business in the Village of Lansing, New York, which has a gross operating income for the twelve (12) months ending May 31 in excess of five hundred dollars (\$500.), which taxes shall have application only within the territorial limits of the Village of Lansing, New York, and shall be in addition to any and all other taxes and fees imposed by any other provision of law. Such taxes shall not be imposed on any transaction originating or consummated outside of the territorial limits of the Village of Lansing, New York, notwithstanding that some act be necessarily performed with respect to such transaction within such limits.

§ 129-2. Definitions.²

As used in this Article, the definitions set forth in § 186-a of the Tax Law of the State of New York shall apply in full.

§ 129-3. Records of utility.

Every utility subject to tax under this Article shall keep such records of its business and in such form as the Village Treasurer may require, or as the Village Board may require, and

¹Editor's Note: Amended at time of adoption of Code; see Ch. 1, General Provisions, Art. I.

²Editor's Note: Amended at time of adoption of Code; see Ch. 1, General Provisions, Art. I.

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such records shall be preserved for a period of three (3) years, except that the Village Treasurer or the Village Board may consent to their destruction within that period or may require that they be kept longer.

§ 129-4. Filing of return by utility³

Every utility subject to tax hereunder shall file, on or before March 15 of every year, a return for the year ended on the preceding December 31, each of which returns shall state the gross income or gross operating income for the period covered by each such return. Returns shall be filed with the Village Treasurer on a form to be furnished by the Treasurer for such purpose and shall contain such other data, information or matter as the Treasurer may require to be included therein. Notwithstanding the foregoing provisions of this section, the Village Treasurer may require any utility to file an annual return, which shall contain any data specified by the Treasurer, regardless of whether the utility is subject to tax under this section. Every return shall have annexed thereto a certification by the head of the utility making the same or of the owner or of a copartner thereof, or of a principal officer of the corporation if such business be conducted by a corporation, to the effect that the statements contained therein are true.

§ 129-5. Payment of tax.

At the time of filing a return as required by this Article, each utility shall pay to the Village of Lansing the tax imposed by this Article for the period covered by such return. Such tax shall be due and payable at the time of filing the return, or, if a return is not filed when due, on the last day on which the return is required to be filed.

§ 129-6. Sufficiency of return.

- A. In case any return filed pursuant to this Article shall be insufficient or unsatisfactory to the Village Treasurer, and if a corrected or sufficient return is not filed within twenty (20) days after the same is required by notice from him or if no return is made for any period, the Village Treasurer shall determine the amount of tax due from such information as he is able to obtain, and, if necessary, may estimate the tax on the basis of external indices or otherwise. He shall give notice of such determination to the person liable for such tax. Such determination shall finally and irrevocably fix such tax, unless the person against whom it is assessed shall, within thirty (30) days after the giving of notice of such determination, apply to the Village Treasurer for a hearing or unless the Village Treasurer of his own motion shall reduce the same. After such hearing, the Village Treasurer shall give notice of his decision to the person liable for the tax. Such decision may be reviewed by a proceeding under Article 78 of the Civil Practice Law and Rules of the State of New York if application therefor is made within ninety (90) days after the giving of notice of such decision. An order to review such decision shall not be granted unless the amount of any tax sought to be reviewed, with interest and penalties thereof, if any, shall be first deposited with the Village Treasurer and an undertaking filed with him, in such amount and with such sureties as a Justice of the Supreme Court shall approve, to the effect that, if such proceeding be

³Editor's Note: Amended at time of adoption of Code; see Ch. 1, General Provisions, Art. I.
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dismissed or the tax confirmed, the applicant will pay all costs and charges which may accrue in the prosecution of such proceeding, or at the option of the application, such undertaking may be in a sum sufficient to cover the tax, interest, penalties, costs and charges aforesaid, in which event the applicant shall not be required to pay such tax, interest and penalties as a condition precedent to the granting of such order.

- B. Except in the case of willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three (3) years from the date of the filing of a return; provided, however, that where no return has been filed as required by this Article the tax may be assessed at any time.

§ 129-7. Notice.

Any notice authorized or required under the provisions of this Article may be given by mailing the same to the persons for whom it is intended, in a postpaid envelope, addressed to such person at the address given by him in the last return filed by him under this Article, or, if no return has been filed, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed. Any period of time which is determined according to the provisions of this Article by the giving of notice shall commence to run from the date of mailing of such notice.

§ 129-8. Failure to file.

Any person failing to file a return or corrected return, or to pay any tax or any portion thereof, within the time required by this Article shall be subject to a penalty of five per centum (5%) of the amount of tax due, plus one per centum (1%) of such tax for each month of delay or fraction thereof, excepting the first month, after such return was required to be filed or such tax became due, but the Village Treasurer, for cause shown, may extend the time for filing any return, and if satisfied that the delay was excusable, may remit all or any portion of the penalty fixed by the foregoing provisions of this section.

§ 129-9. Refund.

If, within one (1) year from the payment of any tax or penalty, the payer thereof shall make application for a refund thereof and the Village Treasurer or the court shall determine that such tax or penalty or any portion thereof was erroneously or illegally collected, the Village Treasurer shall refund the amount so determined. For like cause and within the same period, a refund may be so made on the initiative of the Village Treasurer. However, no refund shall be made of a tax or penalty paid pursuant to a determination of the Village Treasurer as hereinbefore provided unless the Village Treasurer, after a hearing as hereinbefore provided, or of his own motion, shall have reduced the tax or penalty or if it shall have been established in a proceeding under Article 78 of the Civil Practice Law and Rules of the State of New York that such determination was erroneous or illegal. All refunds shall be made out of moneys collected under this Article. An application for the revision of any tax or penalty complained of and the Village Treasurer may receive additional evidence with respect thereto. After making his determination, the Village Treasurer shall give notice thereof to the person interested, and he shall be entitled to an order to review such

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determination under said Article 78 of the Civil Practice Law and Rules of the State of New York, subject to the provision hereinbefore contained relating to the granting of such an order.

§ 129-10. Tax not to be added to bill.

The tax imposed by this Article shall be charged against and be paid by the utility and shall not be added as a separate item to bills rendered by the utility to customers or others but shall constitute a part of the operating costs of such utility.

§ 129-11. Failure to pay tax.

Whenever any person shall fail to pay any tax or penalty imposed by this Article, the Village Attorney shall, upon the request of the Village Board, bring an action to enforce payment of the same. The proceeds of any judgment obtained in any such action shall be paid to the Village Treasurer. Each such tax and penalty shall be a lien upon the property of the person liable to pay the same, in the same manner and to the same extent that the tax and penalty imposed by § 186-a of the Tax Law is made a lien.

§ 129-12. Rules and regulations of Treasurer.

In the administration of this Article the Village Treasurer shall have power to make such reasonable rules and regulations, not inconsistent with law, as may be necessary for the exercise of his powers and the performance of his duties, and to prescribe the form of blanks, reports and other records relating to the administration and enforcement of the tax, to take testimony and proofs, under oath, with reference to any matter within the line of his official duty under this Article and to subpoena and require the attendance of witnesses and the production of books, papers and documents.

§ 129-13. Disclosure by Treasurer.

- A. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Village Treasurer, or any agent, clerk or employee of the Village of Lansing, New York, to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any return under this Article. The officer charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the Village of Lansing, New York, in an action or proceeding under the provisions of this Article, or on behalf of the State Tax Commission in an action or proceeding under the provisions of the Tax Law of the State of New York or in any other action or proceeding involving the collection of a tax due under this Article or the Tax Law to which the Village of Lansing or any of its officials or the State or the Commissioner of Taxation and Finance is a party or a claimant, or on behalf of any party to any action or proceeding under the provisions of this Article when the returns or facts shown thereby are directly involved in such action or proceeding, in any of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby as are pertinent to the action or proceeding, and no more. Nothing herein shall be construed to prohibit the

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delivery to a person, or his duly authorized representative, of a copy of any return filed by him, nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the publication of delinquent lists showing the names of persons who have failed to pay their taxes at the time and in the manner provided for by this Article together with any relevant information which in the opinion of the Village Treasurer may assist in the collection of such delinquent taxes; or the inspection by the Village Attorney or other legal representative of the Village of Lansing, New York, of the return of any person who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding under this Article has been recommended by the Village Treasurer or the Village Attorney or the Commissioner of Taxation and Finance or the Attorney General or has been instituted; or the inspection of the reports of any corporation by the comptroller or duly designated officer or employee of the State Department of Audit and Control, for purposes of the audit of a refund of any tax paid by such corporation under this Article; or the disclosing to a State agency, pursuant to § 171-f of the Tax Law of the State of New York of the name and taxpayer identification number of any taxpayer whose overpayment is certified to the comptroller to be credited against a past due legally enforceable debt owed to such State agency and the amount of the overpayment and interest thereon certified to the comptroller, to be credited against a past due legally enforceable debt; provided, further, that nothing herein shall be construed to prohibit the disclosure of the names of corporations subject to tax under §§ 182, 182-a or 182-b⁴ of the Tax Law of the State of New York, or to any two (2) or all of such taxes, for purposes of assisting corporations subject to such tax or taxes in determining whether a gross receipt or a gross receipt from sales of petroleum is an excludable gross receipt or excludable gross receipt from sales of petroleum because it is derived from a sale for resale.⁵

- B. Any offense against the foregoing secrecy provisions shall be punishable by a fine not exceeding one thousand dollars (\$1,000.) or by imprisonment not exceeding one (1) year, or both, and if the offender be an officer, agent, clerk or employee of the Village of Lansing, New York, he shall be dismissed from office and shall be incapable of holding any office or employment for the Village of Lansing, New York, for a period of five (5) years thereafter.
- C. Notwithstanding any provisions of this Article the Village Treasurer may exchange with the chief fiscal officer of any city or any other village in the State of New York information contained in returns filed under this Article, provided that such city or other village grants similar privileges to the Village of Lansing, New York, and provided that such information is to be used for tax purposes only, and the Village Treasurer shall, upon request, furnish the State Tax Commission with any information contained in such returns.

§ 129-14. Disposition of taxes and penalties.

All taxes and penalties received by the Village Treasurer under this Article shall be paid into the treasury of the Village of Lansing, New York, and shall be credited to and deposited in the general fund of the Village.

⁴Editor's Note: Section 182-b was repealed by L. 1983, c.400, § 4, effective June 30, 1983.

⁵Editor's Note: Amended at time of adoption of Code; see Ch. 1, General Provisions, Art. I.

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ARTICLE II

Senior Citizens Tax Exemption

[Adopted 3-6-1990 as L.L. No. 3-1990; Amended 1-04-10 by L.L. No. 1-2010]

§ 129-15. Title.

This Article shall be known as the "Village of Lansing Elderly Persons Real Property Partial Tax Exemption Law."

§ 129-16. Purpose.

It is the purpose of this Article to implement in the Village of Lansing the terms and provisions of § 467 of the Real Property Tax Law of the State of New York, as amended, and to thereby provide a graduated maximum income exemption eligibility level for the granting of partial exemption from real property taxation to certain persons sixty-five (65) years of age or over.

§ 129-17. Schedule of partial exemption.(Amended 12-4-1990 by L.L. No. 13-1990; 12-4-1990 by L.L. No. 14-1990; 3-20-2000 by L.L. No. 4-2000; 12-18-06 by L.L. No. 6-2006; 1-07-08 by L.L. No. 1-2008; 1-04-10 by L.L. No. 1-2010)

- A. Pursuant to the provisions of § 467 of the Real Property Tax Law of the State of New York, real property located in the Village of Lansing owned by one or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife or by sibling, one of whom is sixty-five (65) years of age or over, or real property owned by one or more persons, some of whom qualify under § 467 of the Real Property Tax Law of the State of New York and others of whom qualify under § 459-c of the Real Property Tax Law of the State of New York shall be partially exempt from taxation by said Village for the applicable taxes specified in said § 467 based upon the income of the owner or combined incomes of the owners. A person otherwise qualifying for such exemption shall not be denied the exemption if such person becomes sixty-five (65) years of age after the appropriate tax status date and before December 31 of the same year. For the purpose of this Article II, "sibling" shall mean a brother or sister, whether related through half blood, whole blood or adoption. Such partial exemption shall be to the extent set forth in the schedule following:

Annual Income of Owner or Combined Annual Income of Owners	Percentage Assessed Valuation Exempt From Taxation
Up to \$29,000.00	50%
More than \$29,000.00 but less than \$30,000.00	45%
\$30,000.00 or more, but less than \$31,000.00	40%
\$31,000.00 or more, but less than \$32,000.00	35%
\$32,000.00 or more, but less than \$32,900.00	30%
\$32,900.00 or more, but less than \$33,800.00	25%
\$33,800.00 or more, but less than \$34,700.00	20%
\$34,700.00 or more, but less than \$35,600.00	15%
\$35,600.00 or more, but less than \$36,500.00	10%
\$36,500.00 or more, but less than \$37,400.00	5%

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- B. The partial exemption provided by this Article shall, however, be limited to such property and persons as meet the conditions, exclusions and limitations as set forth in § 467 of the Real Property Tax Law of the State of New York. This Article shall be administered in accordance with said section of the Real Property Tax Law, as now adopted and as it may be amended from time to time, and the provisions of said section shall be applicable to the effectuation of the exemption provided for in this Article.

§ 129-18. 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 of Equalization and Assessment to be furnished by the appropriate assessing authority and shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in such assessor's office on or before the appropriate taxable status date.
- B. Notwithstanding anything to the contrary provided herein, any person who has been granted an exemption pursuant to this Article and in accordance with § 467 of the Real Property Tax Law of the State of New York on five (5) consecutive completed assessment rolls shall not be subject to the requirements set forth in Subdivision 6(a) of said § 467, provided that:
 - (1) Said person shall be mailed an application form by the assessing authority and a notice informing such person of his or her rights; and
 - (2) 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, which affidavit shall be on a form prescribed by the State Board of Equalization and Assessment.

In such event, such exemption shall be automatically granted on each subsequent assessment roll.

§ 129-19. False statement.

Any conviction of having made any willful false statement on the application for such exemption shall be punishable by a fine of not more than one hundred dollars (\$100.) and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

§ 129-20. Effective date.

This Article shall become effective immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 1990.

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ARTICLE III

Alternative Veterans Tax Exemption [Adopted 2-06-06 as Local Law No. 1 - 2006]

§ 129-21. Title.

This Article shall be known as the “Village of Lansing Alternative Veterans Tax Exemption Law.”

§ 129-22. Purpose and Intent.

The Village of Lansing Board of Trustees finds that it is appropriate to increase the standard Alternative Veterans Tax Exemption levels provided for in § 458-a of the New York State Real Property Tax Law. It is the purpose and intent of this amendment to the Village of Lansing Code to increase by local law (as is authorized by subparagraph 2(d)(ii) of said § 458-a) the maximum exemption amounts allowable in paragraphs (a), (b) and (c) of subdivision 2 of said § 458-a, such increases for all three exemption categories to be as hereinafter set forth.

§ 129-23. Increased Maximum Exemption Amounts.

Qualifying residential property (as defined in § 458-a of the New York State Real Property Tax Law) shall be exempt from taxation by the Village of Lansing as follows:

- A. The maximum exemption to which a qualified owner (as defined in § 458-a of the New York State Real Property Tax Law) shall be entitled under § 458-a, subparagraph 2(a), shall be \$15,000.
- B. The maximum exemption to which a qualified owner (as defined in § 458-a of the New York State Real Property Tax Law) shall be entitled under § 458-a, subparagraph 2(b), shall be \$10,000.
- C. The maximum exemption to which a qualified owner (as defined in § 458-a of the New York State Real Property Tax Law) shall be entitled under § 458-a, subparagraph 2(c), shall be \$50,000.

§ 129-24. Application for Exemption.

Application for exemptions shall be made in accordance with subsection 3 of § 458-a of the New York State Real Property Tax Law, and any applicant convicted of making any false statement in the application for such exemption shall, in accordance with said subsection 3 of § 458-a, be subject to the penalties prescribed in the New York State Penal Law.

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§ 129-25. Effective Date.

This Article shall be come effective immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2006. All provisions of § 458-a not inconsistent herewith shall apply.

ARTICLE IV

Disabled Persons With Limited Incomes Tax Exemption [Adopted 1-4-10 as L.L. No. 2-2010]

§ 129-26. Title.

This Article shall be known as the "Village of Lansing Disabled Persons With Limited Incomes Real Property Partial Tax Exemption Law."

§ 129-27. Purpose.

It is the purpose of this Article to implement in the Village of Lansing the terms and provisions of § 459-c of the Real Property Tax Law of the State of New York, as amended, and to thereby provide a graduated maximum income exemption eligibility level for the granting of partial exemption from real property taxation to certain disabled persons with limited incomes.

§ 129-28. Schedule of partial exemption.

- A. Pursuant to the provisions of § 459-c of the Real Property Tax Law of the State of New York, real property located in the Village of Lansing owned by one or more persons with disabilities, or real property owned by husband, wife or both, or by siblings, one of whom has a disability, or real property owned by one or more persons, some of whom qualify under § 459-c of the Real Property Tax Law of the State of New York and others of whom qualify under § 467 of the Real Property Tax Law of the State of New York, and whose income, as defined in § 459-c of the Real Property Tax Law of the State of New York, is limited by reason of such disability, shall be partially exempt from taxation by said Village for the applicable taxes specified in said § 459-c based upon the income of the owner or combined incomes of the owners. For the purposes of this Article IV, "sibling" shall mean a brother or sister, whether related through half blood, whole blood or adoption. Such partial exemption shall be to the extent set forth in the schedule following:

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ANNUAL INCOME OF OWNER OR COMBINED ANNUAL INCOME OF OWNERS	PERCENTAGE ASSESSED VALUATION EXEMPTION FROM TAXATION
Up to \$29,000.00	50%
More than \$29,000.00, but less than \$30,000.00	45%
\$30,000.00 or more, but less than \$31,000.00	40%
\$31,000.00 or more, but less than \$32,000.00	35%
\$32,000.00 or more, but less than \$32,900.00	30%
\$32,900.00 or more, but less than \$33,800.00	25%
\$33,800.00 or more, but less than \$34,700.00	20%
\$34,700.00 or more, but less than \$35,600.00	15%
\$35,600.00 or more, but less than \$36,500.00	10%
\$36,500.00 or more, but less than \$37,400.00	5%

- B. The partial exemption provided by this Article shall, however, be limited to such property and persons as meet the conditions, exclusions and limitations as set forth in § 459-c of the Real Property Tax Law of the State of New York. This Article shall be administered in accordance with said section of the Real Property Tax Law, as now adopted and as it may be amended from time to time, and the provisions of said section shall be applicable to the effectuation of the exemption provided for in this Article.

§ 129-29. 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 of Equalization and Assessment to be furnished by the appropriate assessing authority and shall furnish the information and be executed in the manner required or prescribed in

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such forms and shall be filed in such assessor's office on or before the appropriate taxable status date.

B. Notwithstanding anything to the contrary provided herein, any person who has been granted an exemption pursuant to this Article and in accordance with § 459-c of the Real Property Tax Law of the State of New York on five (5) consecutive completed assessment rolls shall not be subject to the requirements set forth in Subdivision 8 of said § 459-c, provided that:

- (1) Said person shall be mailed an application form by the assessing authority and a notice informing such person of his or her rights; and
- (2) 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, which affidavit shall be on a form prescribed by the State Board of Equalization and Assessment.

In such event, such exemption shall be automatically granted on each subsequent assessment roll.

§ 129-30. False statement.

Any conviction of having made any willful false statement on the application for such exemption shall be punishable by a fine of not more than one hundred dollars (\$100.) and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

§ 129-31. Effective date.

This Article shall become effective immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2010.