

Chapter 147
TAXATION

ARTICLE I
Veterans Exemption

§ 147-1. Grant of increase.

ARTICLE II
Alternative Veterans Exemption

§ 147-2. Exemption not granted.

[HISTORY: Adopted by the Board of Trustees of the Village of Wilson: Art. I, 12-15-1983 as L.L. No. 1-1983; Art. II, 10-1-1984 as L.L. No. 2-1984; Art. III, 8-19-1994 as L.L. No. 1-1994. Amendments noted where applicable.]

ARTICLE III
Collection of Delinquent Taxes

§ 147-3. Continuation of enforcement.

§ 147-4. Copy to be filed.

§ 147-5. When effective.

ARTICLE I
Veterans Exemption
[Adopted 12-15-1983 as L.L. No. 1-1983]

§ 147-1. Grant of increase.

Pursuant to Article 4, Title 2, of the Real Property Tax Law of the State of New York, the Village of Wilson hereby grants an increase in the amount of exemption heretofore granted to veterans by the Village of Wilson in the same proportion as the total assessed value of property owned by veterans has been increased by the change in the manner of assessing in the Village of Wilson, all as provided by § 458, Subdivision 5(b), of said law.

ARTICLE II
Alternative Veterans Exemption
[Adopted 10-1-1984 as L.L. No. 2-1984]

§ 147-2. Exemption not granted.

Pursuant to the provisions of Subdivision 4 of § 458-a of the Real Property Tax Law of the State of New York, no exemption from real property taxes shall be granted pursuant to § 458-a of the Real Property Tax Law for purposes of real property taxes levied for the Village of Wilson.

ARTICLE III
Collection of Delinquent Taxes
[Adopted 8-19-1994 as L.L. No. 1-1994]

§ 147-3. Continuation of enforcement.

Pursuant to § 6 of Chapter 602 of the Laws of 1993, as amended by a chapter of the Laws of 1994, as proposed in Legislative Bill Number S. 8560-A,¹ the Village of Wilson hereby acts, by local law not subject to referendum, to provide that the collection of property taxes shall continue to be enforced pursuant to Title 3 of Article 14 of the Real Property Tax Law, as is in effect on December 31, 1994.

§ 147-4. Copy to be filed.

Upon adoption, and no later than October 1, 1994, a copy of this Article shall be filed with the New York State Board of Equalization and Assessment.

§ 147-5. When effective.

This Article shall take effect on the same day as a chapter of the Laws of 1994 takes effect as proposed in Legislative Bill Number S. 8560-A, except that if S. 8560-A shall become a law prior to adoption of this Article, this Article shall take effect immediately.

¹ Editor's Note: See L. 1994, c. 532, adopted 8-26-1994.