

Chapter 222

TAXATION

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

ARTICLE I

Utilities Tax [Adopted 5-16-1960 by L.L. No. 2-1960]

§ 222-1. Tax established.

Pursuant to the authority granted by § 131 of the Village Law¹ of the State of New York, a tax equal to 1% of its gross income from and after the date of adoption of this article is hereby imposed upon every utility doing business in the Village of Lynbrook which is subject to the supervision of the State Department of Public Service, which utility has a gross income for the 12 months ending December 31 in excess of \$500, except motor carriers or brokers subject to such supervision under Article 3-B of the Public Service

Law.² which taxes shall have application only within the territorial limits of the Village of Lynbrook 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 Lynbrook, notwithstanding that some act is necessarily performed with respect to such transaction within such limits.

§ 222-2. Definitions.

As used in this article, the following terms shall have the meanings indicated:

GROSS INCOME — Includes receipts received in or by reason of any sale, conditional or otherwise, except sales hereinafter referred to with respect to which it is provided that profits from the sale shall be included in gross income, made or service rendered for ultimate consumption or use by the purchaser in the Village of Lynbrook, including cash, credits and property of any kind or nature, whether or not such sale is made or such service is rendered for profit, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or services or other costs, interest or discount paid or any other expense whatsoever; also profits from the sale of real property growing out of the ownership or use of or interests in such property; also profit from the

1. Editor's Note: Section 131 of the Village Law was renumbered as § 6-640 by Chapter 767 of the Laws of 1967. Section 6640 became § 5-530 pursuant to the comprehensive revision of the Village Law adopted as Chapter 892 of the Laws of 1972.
2. Editor's Note: Article 3-B of the Public Service Law was repealed by L. 1970, c. 267, § 5, effective 3-1-1971. See now Transportation Law § 240 et seq.

sale of personal property, other than property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the period for which a return is made; also receipts from interest, dividends and royalties, derived from sources within the Village of Lynbrook other than such as are received from a corporation, a majority of whose voting stock is owned by the taxpaying utility, without any deduction therefrom for any expenses whatsoever incurred in connection with the receipt thereof; also profits from any transaction, except sales for resale and rentals within the Village of Lynbrook whatsoever; provided, however, that the words "gross income" shall include, in the case of a utility engaged in selling telephony or telephone service, only receipts from local exchange service wholly consummated within the Village and, in the case of a utility engaged in selling telegraphy or telegraph service, only receipts from transactions wholly consummated within the Village.

PERSON — Persons, corporations, companies, associations, joint-stock associations, copartnerships, their assignees, lessees, trustees or receivers, appointed by any court whatsoever, or by any other means.

UTILITY — Includes every person subject to the supervision of the State Department of Public Service, except persons engaged in the business of operating or leasing sleeping and parlor railroad cars or of operating railroads other than street surface, rapid transit, subway and elevated railroads.

§ 222-3. Records required to be kept by utility.

Every utility subject to tax under this article shall keep such records of its business in such form as the Village Treasurer may require, and such records shall be preserved for a period of three years, except that the Village Treasurer may consent to their destruction within that period or may require that they be kept longer.

§ 222-4. Filing of returns.

- A. Every utility subject to tax hereunder shall file annually, on or before the 25th day of February a return for the 12 calendar months preceding such return date, or any portion thereof for which the tax imposed hereby is effective; provided, however, that, in lieu of the annual return required by the foregoing provisions, any utility may file quarterly, on or before September 25, December 25 and June 25, a return for the three calendar months preceding each such return date and, in the case of the first such return, for all preceding calendar months during which the tax imposed hereby was effective. Every return shall state the gross income or gross operating income for the period covered thereby. Returns shall be filed with the Village Treasurer on a form to be furnished by him for such purpose and shall contain such other data, information or matter as he may require to be included therein.
- B. The Village Treasurer, in order to ensure payment of the tax imposed, may require at any time a further or supplemental return, which return shall contain any data that may be specified by him, and he may require any utility doing business in the Village of Lynbrook to file an annual return, which shall contain any data specified by him, regardless of whether the utility is subject to tax under this article.

C. Every return shall have annexed thereto an affidavit of the head of the utility making 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.

§ 222-5. Payment.

At the time of filing a return as required by this article, each utility shall pay to the Village Treasurer 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.

§ 222-6. Determination of amount; review.

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 20 days after same is required by notice from the Village Treasurer 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. The Village Treasurer shall give notice of such determination to the person liable for such tax.

B. Such determination shall finally and irrevocably fix such tax, unless the person against whom it is assessed shall, within one year 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 same. After such hearing the Village Treasurer shall give notice of his decision to the person liable for the tax.

C. 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 Act if application therefor is made to the Supreme Court 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 hereon as may be provided by local law, ordinance or resolution, 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 is dismissed or the tax confirmed the petitioner shall pay all costs and charges which may accrue in the prosecution of such proceeding.

D. 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 after the expiration of more than three years from the date of filing of a return; provided, however, that, where no return has been filed as required by this chapter, the tax may be assessed at any time.

§ 222-7. Procedures to collect tax and penalty.

The same remedies shall be available for the recovery of any tax or penalty imposed by this article as are available for the other taxes and penalties imposed by law.

§ 222-8. Service of notice.

Any notice authorized or requested under the provisions of this article may be given by mailing same to the person 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 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.

§ 222-9. Penalties.

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 5% of the amount of tax due, plus 1% of such tax due for each month of delay or fraction thereof, except 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.

§ 222-10. Refunds.

- A. If, within one year from the giving of notice of any determination or assessment of any tax or penalty, the person liable for the tax 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. Any refunds shall be made out of moneys collected under this article deposited to the credit of the Village Treasurer, with the approval of the Village Treasurer. Any application for a refund, made as hereinbefore provided, shall be deemed an application for the revision of any tax or penalty complained of, and the Village Treasurer may receive additional evidence with respect thereto. After a public hearing and after making his determination, the Village Treasurer shall give notice thereof to the person interested.
- 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 officer or officers and such officer or officers shall have made a determination denying such refund, such determination shall be reviewable by a proceeding in the Supreme Court of this state; provided, however, that such proceeding is instituted 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 effect that if such proceedings are dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

§ 222-11. Tax to constitute part of operating costs.

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.

§ 222-12. Collection of unpaid taxes.

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 Treasurer, bring an action to enforce payment of 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 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.

§ 222-13. Authority 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 forms of 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.

§ 222-14. Confidentiality; exceptions; penalties for unauthorized disclosure.

- 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 Lynbrook, to divulge or make known in any manner the amount of gross income or gross operating 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 Lynbrook 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 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 proceedings, in either 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.
- B. Nothing herein shall be construed to prohibit the 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 representatives of the Village of Lynbrook of the return of any person who shall bring action to set aside or review the tax based thereon or against whom an action has been instituted in accordance with the provisions of this article.

- C. Any offense against the foregoing secrecy provisions shall be punishable by a fine not exceeding \$1,000 or by imprisonment not exceeding one year, or both; and, if the offender is an officer, agent, clerk or employee of the Village of Lynbrook, he shall be dismissed from office, and he shall be incapable of holding any office or employment in the Village of Lynbrook for a period of five years thereafter.
- D. 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 Lynbrook 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.

§ 222-15. Disposition of moneys.

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

§ 222-16. Remedies to be exclusive.

The remedy provided by this article for review of a decision of the Village Treasurer shall be the exclusive remedy available to any taxpayer to judicially determine the liability of such taxpayer for taxes under this article.

ARTICLE II

Real Property Tax Exemption for Persons Over 65 [Adopted 9-14-1970 by L.L. No. 2-1970]

§ 222-17. Exemption established. [Amended 9-26-1977 by L.L. No. 16-1977]

- A. Pursuant to § 467 of the Real Property Tax Law, as amended, real property owned by one or more persons, each of whom will be 65 years of age or over during the taxable status year, or real property owned by husband and wife, one of whom will be 65 years of age or over during the taxable status year, shall be exempt from taxation by the Incorporated Village of Lynbrook to the extent of the following percentage of assessed valuation thereof: [Amended last 1-22-2007 by L.L. No. 1-2007]

Percentage of Assessed Valuation Exempt From Annual

Income Taxation

Less than \$26,000	50%
At least \$26,000 but less than \$27,000	45%
At least \$27,000 but less than \$28,000	40%
At least \$28,000 but less than \$29,000	35%
At least \$29,000 but less than \$29,900	30%
At least \$29,900 but less than \$30,800	25%
At least \$30,800 but less than \$31,700	20%
At least \$31,700 but less than \$32,600	15%
At least \$32,600 but less than \$33,500	10%
At least \$33,500 but less than \$34,400	5%

- B. Such exemption shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed and shall be applicable to the assessment roll for the taxable year immediately following application for exemption.
- C. The real property tax exemption on real property owned by husband and wife, one of whom will be 65 years of age or over during the taxable status year, once granted, shall not be rescinded solely because of the death of the older spouse, so long as the surviving spouse is at least 62 years of age. [Amended 10-16-1989 by L.L. No. 2-1989]

§ 222-18. Conditions for eligibility.

No exemption shall be granted:

- A. Income of owner(s): if the income of the owner or combined income of the owners of the property exceeds the sum of \$34,400 for the income tax year immediately preceding the date of making application for exemption. Where title is vested in either the husband or wife, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset, which may be offset by a loss from the sale or exchange of a capital asset in the same income-tax year, net rental income, salary or earnings and net income from self-employment, but shall not include a return of capital, gifts or inheritances. [Amended last 1-22-2007 by L.L. No. 1-2007]

- B. Duration of title. Unless the title of the property shall have been vested in the owner or all of the owners of the property for at least 24 consecutive months prior to the date of making the application for exemption. [Amended 9-26-1977 by L.L. No. 161977]
- C. Use of property. Unless the property is used exclusively for residential purposes.
- D. Occupancy of property. Unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property.

§ 222-19. Application; filing; contents.

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, to be furnished by the Assessor of the Incorporated Village of Lynbrook, 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 taxable status date.

§ 222-20. Notification; mailing of application.

At least 60 days prior to the appropriate taxable status date, the Assessor of the Incorporated Village of Lynbrook shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before the taxable status date and be approved in order for the exemption to be granted. Failure to mail any such application form and notice or the failure of such person to receive same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

§ 222-21. Penalties for false statement.

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

ARTICLE III

Business Investment Exemption [Adopted 3-6-1978 by L.L. No. 3-1978]

§ 222-22. Amount of exemption established.

Pursuant to the provisions of § 485-b of the Real Property Tax Law, the Board of Trustees hereby reduces to zero the per centum of exemption otherwise allowed with respect to the assessed value of commercial, business and industrial properties in the Village of Lynbrook.

ARTICLE IV

Exemption for Physically Disabled Persons [Adopted 10-15-1984 by L.L. No. 8-1984]

§ 222-23. Exemption established.

An improvement to any real property used solely for residential purposes as a one-, two- or three-family residence shall be exempt from taxation to the extent of any increase in value attributable to such improvement if such improvement is used for the purpose of facilitating and accommodating the use and accessibility of such real property by a resident owner of the real property who is physically disabled, or a member of the resident owner's household who is physically disabled, if such member resides in the real property. This exemption shall apply to improvements constructed prior to the effective date of such local law or resolution.

§ 222-24. Qualification for exemption.

To qualify as physically disabled for the purposes of this article, an individual shall submit to the Assessor, a certified statement from a physician licensed to practice in the state on a form prescribed and made available by the State Board which states that the individual has a permanent physical impairment which substantially limits one or more of such individual's major life activities, except that an individual who has obtained a certificate from the State Commission for the Blind and Visually Handicapped stating that such individual is legally blind may submit such certificate in lieu of a physician's certified statement.

§ 222-25. Application for exemption.

Such exemption shall be granted only upon application by the owner or all of the owners of the real property on a form prescribed and made available by the State Board. The applicant shall furnish such information as the Board shall require. The application shall be filed together with the appropriate certified statement of physical disability or certificate of blindness with the Assessor of the Village on or before the taxable status date of the Village.

§ 222-26. Grant of exemption; continuation.

If the Assessor is satisfied that the improvement is necessary to facilitate and accommodate the use and accessibility by a resident who is physically disabled, and that the applicant is entitled to an exemption pursuant to this article, the Assessor shall approve the application and enter the taxable assessed value of the parcel for which an exemption has been granted pursuant to this article on the assessment roll with the taxable property, with the amount of the exemption as determined pursuant to § 222-23 of this article in a separate column. Once granted, the exemption shall continue on the real property until the improvement ceases to be necessary to facilitate and accommodate the use and accessibility of the property by the resident who is physically disabled.

ARTICLE V

Exemption for Volunteer Firefighters [Adopted 10-16-2006 by L.L. No. 13-2006³]

§ 222-26.1. Legislative intent.

The Board of Trustees hereby acknowledges and expresses its gratitude for the courageous and professional service of the members of the Lynbrook Volunteer Fire Department; the time, effort and fearlessness invested by each firefighter to the essential work of the Fire Department; and the profound financial benefit to the Village and its residents of the volunteerism of these brave members of the fire service. As a small measure of gratitude, and to encourage members of the Fire Department to continue their service, the Village enacts this article to provide a real property tax exemption to its volunteer firefighters.

§ 222-26.2. Exemption granted.

- A. Real property owned by an enrolled member of the Village's Volunteer Fire Department or by such enrolled member and spouse residing in the Village of Lynbrook shall be exempt from taxation to the extent of 10% of the assessed value of such property for Village taxes, exclusive of any special assessments.
- B. No such exemption shall be granted to an enrolled member of the Volunteer Fire Department unless:
- (1) The applicant resides in the Village of Lynbrook;
 - (2) The property is the primary residence of the applicant;
 - (3) The property is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section; and
 - (4) The applicant has been certified as a current member of the Village's Volunteer Fire Department and a member for at least five years. The Village Assessor shall determine the procedure for such certification.

ARTICLE VI

Collection of Delinquent Property Taxes [Adopted 8-15-1994 by L.L. No. 7-1994]

§ 222-27. Continuation of collection procedure.

- A. Pursuant to § 6 of Chapter 602 of the Laws of 1993, as amended by Chapter 532 of the Laws of 1994, the Village of Lynbrook hereby enacts a local law, not subject to referendum, to provide that the collection of property taxes, including but not limited to those that shall become liens in 1995, 1996 and 1997, shall continue to be enforced pursuant to Title 3 of Article 14 of the Real Property Tax Law, as is in

3. **Editor's Note: This local law also provided for the renumbering of former Art. V. Collection of Delinquent Property Taxes, as Art. VI.**

effect on December 31, 1994.

- B. The Village Board, in its sole discretion, may elect to bid in at a tax sale under Title 3 any or all of its unpaid real property taxes to the exclusion of the general public. In such event, the notice of tax sale shall describe each such parcel of real property upon which the Village will bid and provide that the Village bid will be exclusive as to said parcels. [Added 2-15-2011 by L.L. No. 3-2011]

ARTICLE VII

Exemption for Cold War Veterans [Adopted 10-6-2008 by L.L. No. 3-2008]

§ 222-28. Legislative intent.

It is the intention of the Village Board of the Village of Lynbrook by this article to recognize the sacrifices made and services rendered by those persons who served in the active military of the United States Armed Forces, or who otherwise qualify as veterans hereunder defined, by providing to them the full benefits of the Cold War veterans real property tax exemptions established under § 458-b of the New York State Real Property Tax Law.

§ 222-29. Definitions.

The following terms, whenever used or referred to in this article, shall have the following meanings:

COLD WAR VETERAN — A person who served on active duty in the United States Armed Forces during the time period from September 2, 1945 to December 26, 1991 and was discharged or released therefrom under honorable conditions.

LATEST STATE EQUALIZATION RATE — The latest final equalization rate established by the State Board pursuant to Title 1 of Article 12 of the Real Property Tax Law.

QUALIFIED OWNER — A Cold War veteran, the spouse of a Cold War veteran, or the unremarried surviving spouse of a Cold War veteran. Where property is owned by more than one qualified owner, the exemption to which each is entitled may be combined. Where a Cold War veteran is also the unremarried surviving spouse of a Cold War Veteran, such person may also receive any exemption to which the deceased spouse was entitled.

QUALIFYING RESIDENTIAL REAL PROPERTY — Property owned by a qualified owner which is used exclusively for residential purposes; provided, however, that in the event that any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this article. Such property must be the primary residence of the Cold War veteran or unremarried surviving spouse of the Cold War veteran, unless the Cold War veteran or the unremarried surviving spouse is absent from the property due to medical reasons or institutionalization for up to five years.

SERVICE CONNECTED — With respect to disability or death, that such disability was incurred or aggravated, or that death resulted from a disability incurred or aggravated, in the line of duty in the active military as a Cold War veteran.

VILLAGE — The Village of Lynbrook.

§ 222-30. Amount of exemption; compensation rating; exceptions; eligibility period.

- A. Qualifying residential real property shall be exempt from taxation to the extent of 10% of the assessed value of such property; provided, however, that such exemption shall not exceed \$8,000 or the product of \$8,000 multiplied by the latest state equalization rate of the assessing unit.
- B. In addition to the exemptions provided by Subsection A of this section, where the Cold War veteran received a compensation rating from the United States Veterans' Administration or from the United States Department of Defense because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 50% of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed \$40,000 or the product of \$40,000 multiplied by the latest equalization rate for the assessing unit.
- C. If a Cold War veteran receives the exemption under § 458 or § 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive the exemption under Subsection A or B of this section.
- D. The exemptions provided by Subsections A and B of this section shall be granted for a period of 10 years. The commencement of such ten-year period shall be governed pursuant to this subsection. Where a qualified owner owns qualifying residential real property on the effective date of this article, such ten-year period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring on or after the effective date of this article. Where a qualified owner does not own qualifying residential real property on the effective date of this article, such ten-year period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at least 60 days after the date of purchase of qualifying residential real property; provided, however, that should the Cold War veteran apply for and be granted an exemption on the assessment roll prepared pursuant to a taxable status date occurring 60 days after the date of the purchase of residential real property, such ten-year period shall be measured from the first assessment roll in which the exemption occurs. If, before the expiration of such ten-year period, such exempt property is sold and replaced with other residential real property, such exemption may be granted pursuant to this subsection for the unexpired portion of the ten-year exemption period.

§ 222-31. Application for exemption.

Application for exemption must be made by the owner, or all of the owners, of the property on a form prescribed by the State Board. The owner or owners shall file the completed form in the Assessor's Office on or before the appropriate taxable status date.

The owner or owners of the property shall not be required to refile each year. However, should the veteran's percentage of disability be changed, the application should be amended to reflect this fact for the remaining years of the exemption. Any applicant convicted willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the Penal Law.