

# Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

~~COUNTY~~  
~~CITY~~ of Caroga  
Town  
~~VILLAGE~~

STATE OF NEW YORK  
DEPARTMENT OF STATE  
**FILED**  
JAN 26 2009

Local Law No. One of the year 2009

**MISCELLANEOUS  
& STATE RECORDS**

A local law "Establishing A Real Property  
(Insert Title)  
Tax Exemption for Cold War Veterans"

Be it enacted by the Town Board of the  
(Name of Legislative Body)

~~COUNTY~~  
~~CITY~~ of Caroga as follows:  
Town  
~~VILLAGE~~

**Section 1. Purpose:** The general purpose of this Local Law is to establish a real property tax exemption for Cold War veterans, provide exemption from taxation and to provide additional exemptions for service-connected disability or death, in accordance with NYS Real Property Tax Law, Section 458-b (Chapter 50-a).

**Section 2. Justification:** This Local Law addresses perceived inequity by granting a partial real property tax exemption to "Cold War Veterans" who served in active duty in the United States Armed Forces between September 2, 1945 and December 26, 1991 and who were discharged or released under honorable conditions.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

### **Section 3. Exemption Schedule:**

- A. Fifteen percent (15%) of the assessed value of such property, provided such exemption does not exceed \$12,000.00 or the product of \$12,000.00 multiplied by the latest State equalization rate of the assessing unit or, in the case of a special assessing unit, the latest class ration, whichever is less.
- B. In addition to the exemption provided in paragraph (A) of this subdivision, where the Cold War Veteran received a compensation rating from the United States Department of Veterans Affairs 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 \$40,000.00 or the product of \$40,000.00 multiplied by the latest State equalization rate for the assessing unit or, in the case of a special assessing unit, the latest class ratio, whichever is less.
- C. The exemption provided by paragraph (A) of this Local Law shall be granted for a period of ten (10) years. The commencement of such 10-year period shall be governed pursuant to this sub-paragraph. Where a qualified owner owns qualifying residential real property on the effective date of this section, such 10-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 section. Where a qualified owner does not own qualifying residential real property on the effective date of this section, such 10-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 veteran apply for and be granted an exemption on the assessment roll prepared pursuant to a taxable status date occurring within 60 days after the date of purchase of residential real property, such 10-year period shall be measured from the first assessment roll in which the exemption occurs. If, before the expiration of such 10-year period, such exempt property is sold and replaced with other residential real property, such exemption may be granted pursuant to this subdivision for the unexpired portion of the 10-year exemption period.

**Section 4. Limitations:** If a Cold War veteran receives the exemption under Section 458 or 458-a of the NYS Real Property Tax Law, the Cold War Veteran shall not be eligible to receive this exemption.

### **Section 5. Eligibility for Exemption:**

- A. "Cold War Veteran" means a person, male or female, who served in active duty in the United States Armed Forces, between September 2, 1945 and December 26, 1991, and was honorably discharged or released from service.
- B. "Armed Forces" means the United States Army, Navy, Marine Corps, Air Force or Coast Guard.

- C. "Active duty" means full-time duty in the United States armed forces, other than active duty for training.
- D. "Service connected" means, with respect to disability or death, that such disability was incurred or aggravated, or that the death resulted from a disability incurred or aggravated in the line of duty on Active military, naval or air service.
- E. "Qualified Owner" means a Cold War Veteran, the spouse of a Cold War Veteran or the unremarried surviving spouse of a deceased Cold War Veteran. Where more than one qualified owner owns the property, the exemption to which each is entitled may be combined. Where a veteran is also the unremarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse was entitled.
- F. "Qualified residential real property" means 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 exclusively for residential purposes, it is used for other purposes, such portion shall be subject to taxation and only the remaining portion used exclusively for residential purposes shall be subject to the exemption provided by this section. Such property shall be the primary residence of the Cold War Veteran or the unremarried surviving spouse of a Cold War Veteran; unless the Cold War Veteran or unremarried surviving spouse is absent from the property due to medical reasons or institutionalized for up to five years.
- G. "Latest State equalization rate" means the latest final equalization rate established by the State Board, pursuant to Article 12 of this chapter.
- H. "Latest class ratio" means the latest final class ratio established by the State Board, pursuant to Title One of Article Twelve, of this chapter for use in a special assessing unit, as defined in Section 1801 of this chapter.

**Section 6. Process:** The owner, or all owners, of the property on a form prescribed by the State Board, shall make application for exemption. The owner or owners shall file the completed form in the assessor's office on or before the first appropriate taxable status date. Where an exemption has been granted to Section 458-b, based on the veteran's service-connected disability, the percentage of such disability must be re-certified prior to taxable status date, if the disability increases or decreases. Any applicant convicted or willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the Penal Law.

**Section 7. Savings Clause:** If any court of competent jurisdiction shall adjudge any clause, sentence or paragraph of this Local Law be invalid, such judgment, decree or order shall affect, impair or invalidate the remainder of the Local Law, which shall as to such remainder remain in effect.

**Section 8. Effective Date:** This act shall take effect January 14, 2009, and shall apply to assessment rolls on the basis of taxable status dates occurring on or after such date.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. One of 20 09 of the ~~(County)(City)~~(Town)(~~Village~~) of Caroga was duly passed by the Town Board on Jan. 14 20 09, in accordance with the applicable provisions of law.  
(Name of Legislative body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 20 \_\_\_\_\_, in accordance with the applicable provisions of law.  
(Name of Legislative Body)  
(Elective Chief Executive Officer\*)

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_.  
(Name of Legislative Body)  
(Elective Chief Executive Officer\*)  
Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general) (special)(annual) election held on \_\_\_\_\_ 20 \_\_\_\_\_, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20 \_\_\_\_\_, in accordance with the applicable provisions of law.  
(Name of Legislative Body)  
(Elective Chief Executive Officer\*)

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20 \_\_\_\_\_, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20 \_\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1, above.

Linda M. Gilbert  
Clerk of the county legislative body, ~~For~~ Town or ~~Village~~ Clerk or officer designated by local legislative body

(Seal)

Date: January 22, 2009

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK  
COUNTY OF Fulton

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Susan Palmer Johnson  
Signature  
Town Attorney

Title

~~County~~  
~~City~~ of Caroga  
Town  
~~Village~~

Date: January 22, 2009