

County

NEW YORK STATE DEPARTMENT OF STATE
41 STATE STREET
ALBANY, NY 12231

Local Law Filing

Cold War

(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.

NEW YORK STATE DEPARTMENT OF STATE

FILED
DEC 06 2007

- County
- City of MONTGOMERY
- Town
- Village

MISCELLANEOUS
& STATE RECORDS

Local Law No. 3 of the year 20 07

A local law WHICH ESTABLISHES A REAL PROPERTY TAX EXEMPTION FOR COLD
(Insert Title)
WAR VETERANS

Be it enacted by the BOARD OF SUPERVISORS of the
(Name of Legislative Body)

- County
- City of MONTGOMERY as follows:
- Town
- Village

WHEREAS, on October 23, 2007 a proposed Local Law which establishes a real property tax exemption for Cold War veterans was presented to the Board of Supervisors for consideration, and

WHEREAS, on October 23, 2007, Resolution 269 of 2007 was adopted authorizing and directing that a Public Hearing be held by the Board of Supervisors on the 27th day of November, 2007 at the time and place appointed, and

WHEREAS, said public hearing has been held,

RESOLVED, that Introductory Local Law No. 3 a Local Law which establishes a real property tax exemption for Cold War veterans is hereby adopted and incorporated as follows:

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. This local law has been authorized by enabling legislation of an amendment to the Real Property Tax Law of the State of New York, which added a new Section 458-b. The State Legislature and the Governor approved this act in memorandum – No 48 Chapter 655 filed with Senate Bill Number 4697 entitled: "An Act to amend the real property tax law, in relation to authorizing a real property tax exemption for Cold War Veterans".

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

SECTION 2. JUSTIFICATION: This Local Law addresses perceived inequity by granting a partial Real property tax exemption to "Cold War Veterans" who served for more than one year on active duty in the United States armed forces between September 2, 1945 and December 26, 1991, who were discharged or released under honorable conditions, and who have been awarded the federal "Cold War Recognition Certificate."

SECTION 3. EXEMPTION SCHEDULE:

1. Fifteen percent of the assessed value of such property; provided however, that such exemption shall not exceed twelve thousand dollars or the product of twelve thousand dollars 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 by paragraph (a) of this subdivision, where the Cold War veteran received a compensation rating from the United States 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 fifty percent of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed forty thousand dollars, or the product of forty thousand dollars 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 years. The commencement of such ten-year period shall be governed pursuant to this subparagraph. Where a qualified owner owns qualifying residential real property on the effective date of this section 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 section. Where a qualified owner does not own qualifying residential real property on the effective date of this section, such ten year period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at least sixty 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 sixty days after the date of 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 subdivision for the unexpired portion of the ten-year exemption period.

SECTION 4. LIMITATIONS. If a Cold War veteran receives the exemption under Section 458 or 458-a of the New York State 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 on Active duty for a period of more than three hundred sixty-five days in The United States armed forces, during the time period from September Second, nineteen hundred forty-five to December twenty-sixth, nineteen Hundred ninety-one, was discharged or released there from under honorable Conditions and has been awarded the Cold War recognition certificate as Authorized under Public Law 105-85, the 1998 national Defense Authorization Act.

B. "Armed forces" means the United States Army, Navy, Marine Corps, Air force, and 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 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 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 used exclusively for residential purposes, but 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 institutionalization for up to five years.

G. "Latest state equalization rate" means the latest final equalization rate established by the state board pursuant to article twelve 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 eighteen hundred one of this chapter.

SECTION 6. PROCESS: The owner, or all of the 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. The owner or owners of the property shall be required to refile each year. Applicants shall refile on or before the appropriate taxable status date.

Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the penal law.

SECTION 7. SAVING CLAUSE: If any court of competent jurisdiction shall adjudge any clause, sentence or paragraph of this Local Law to 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 3, 2008 and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.

, and

FURTHER RESOLVED, that the Clerk of the Board of Supervisors hereby is authorized and directed to file one certified copy thereof in the Office of the Secretary of State and to ensure that it is published in the County's designated legal newspapers, as required by law.

(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. 3 of 20 07 of the (County)(City)(Town)(Village) of MONTGOMERY was duly passed by the BOARD OF SUPERVISORS on NOV. 27 20 07, 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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* on _____ 20 _____, in accordance with the applicable provisions of law.

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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20 _____ *(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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20 _____. Such local *(Elective Chief Executive Officer*)* 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.

* 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 _____, above.


Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

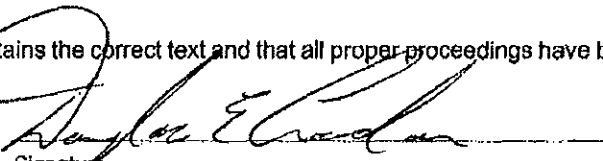
(Seal)

Date: 11/28/07

(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 MONTGOMERY

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.


Signature
COUNTY ATTORNEY
Title

County
City of MONTGOMERY
Town
Village

Date: Nov. 28, 2007