

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 Town Village
(Select one.)

of HOWARD

Local Law No. 3 of the year 2017

A local law to provide Cold War Veterans with a real property tax exemption authorized by
(Insert Title)
Section 458-b of the Real Property Tax Law.

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

County City Town Village
(Select one.)

of HOWARD as follows:

SEE ATTACHED.

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

LOCAL LAW NO. 3 - 2017

A LOCAL LAW to provide Cold War Veterans with a real property tax exemption authorized by Section 458-b of the Real Property Tax Law.

BE IT ENACTED by the Town Board of the Town of Howard as follows:

**Section 1. EXEMPTIONS ARE HEREBY GRANTED
PURSUANT TO REAL PROPERTY
TAX LAW SECTION 458-b**

Section 2. Purpose

The purpose of this Local Law is to grant cold war veterans who meet the requirements set forth in Section 458-b of the New York State Real Property Tax Law with a real property tax exemption.

Section 3. Definitions

As used in this Article:

1. "Cold War Veteran" means a person, male or female, who served on active duty 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 therefrom under honorable conditions and satisfies any other requirements set forth in Section 458-b(1)(1) of the New York State Real Property Tax Law.

2. "Armed forces" means the United States army, navy, marine corps, air force, and coast guard.

3. "Active duty" means full-time duty in the United States armed forces, other than active duty for training.

4. "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.

5. "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 property is owned by more than one qualified owner, 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.

6. "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 subject to such time limitations, if any, as are set forth in Section 458-b(1)(f) of the New York State Real Property Tax Law.

7. "Latest state equalization rate" means the latest final equalization rate established by the New York State Board of Real Property Tax Services pursuant to article twelve of the New York State Real Property Tax Law.

8. "Latest class ratio" means the latest final class ratio established by the New York State Board of Real Property Tax Services pursuant to title one of article twelve of the New York State Real Property Tax Law for use in a special assessing unity as defined in section eighteen hundred one of the New York State Real Property Tax Law.

Section 4. Amount of Exemption; Limitations

1. Qualifying residential real property shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property; provided however, that such exemption shall not exceed eight thousand dollars (\$8,000) or the product of eight thousand dollars (\$8,000) multiplied by the latest state equalization rate of the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

2. In addition to the exemption provided by subdivision "1" of this Section, 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 related 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 (\$40,000) or the product of forty thousand dollars (\$40,000) multiplied by the latest state equalization rate of the assessing unity, or in the case of a special assessing unit, the latest class ratio, whichever is less.

3. If a Cold War veteran receives either a veterans' exemption, authorized by Section 458 of the Real Property Tax Law, or an alternative veterans' exemption,

authorized by Section 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive an exemption under this Article.

Section 5. Duration of Exemption

The exemption provided by this Local Law shall be granted for an unlimited period where a qualified owner owns qualifying residential real property on the effective date of this Article. Qualified owners who have previously been granted exemptions under Local Law 3-2008 of the Town of Howard shall continue to receive this exemption without an additional application.

Section 6. Application for Exemption

Application for the exemption set forth in this Local Law shall be made by the qualified owner, or all of the qualified owners, of the property on a form prescribed by the New York State Board of Real Property Tax Services. The owner or owners shall file the completed form in their local assessor's office on or before the first appropriate taxable status date. The owner or owners of the property shall be required to refile at such times and under such circumstances as may be set forth in Section 458-b(3) of the New York State Real Property Tax Law. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the New York State Penal Law.

Section 7.

This Local Law shall take effect upon filing with the Secretary of State and shall apply to assessment rolls based on 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. 3 of 2017 of the ~~(County)(City)~~(Town)(Village) of HOWARD was duly passed by the TOWN BOARD on DEC. 13, 2017, 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 _____ 2017, 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.