

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 Williamstown
Town
~~Village~~

FILED
STATE RECORDS

NOV 19 2009

Local Law No. 1 of the year 2009

DEPARTMENT OF STATE

A local law Establishing a Cold War Veterans' Tax Exemption
(Insert Title)

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

County
~~City~~ of Williamstown as follows:
Town
~~Village~~

SECTION 1: TITLE

This Local Law shall be known as "A Local Law Establishing a Cold War Veterans' Tax Exemption of the Town of Williamstown".

SECTION 2: PURPOSE

The purpose of this Local Law is to adopt a real property tax exemption in the Town of Williamstown for Cold War Veterans authorized by New York State Real Property Tax Law Section 458-b.

SECTION 3: DEFINITIONS

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)(a) 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 un-remarried 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 un-remarried 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 un-remarried surviving spouse of a Cold War Veteran; unless the Cold War Veteran or un-remarried 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 unit 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 four thousand dollars (\$4,000) or the product of four thousand dollars (\$4,000) 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 twenty thousand dollars (\$20,000) or

the product of twenty thousand dollars (\$20,000) 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.

3. If a Cold War Veteran receives 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 Section 4 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 Section. Where a qualified owner owns qualifying residential real property on the effective date of this Local Law, or such other date as may be set forth in Section 458-b(2)(c) of the New York State Real Property Tax Law, 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 Local Law, or such other date as may be set forth in Section 458-b(2)(c) of the New York State Real Property Tax Law. Where a qualified owner does not own qualifying residential real property on the effective date of this Local Law, or such other date as may be set forth in Section 458-b(2)(c) of the New York State Real Property Tax Law, 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 Section for the unexpired portion of the ten-year exemption period.

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(4) 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: EFFECTIVE DATE

This Local Law shall take effect immediately upon filing with the New York State Secretary of State and shall apply to assessment rolls based on taxable status dates occurring on or after such effective 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. 1 of 2009 of the ~~(County)(City)(Town)(Village)~~ of Williamstown was duly passed by the Town Board on November 11, 2009 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____. Such *(Elective Chief Executive Officer*)* 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 *(Elective Chief Executive Officer*)* local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provision 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 of 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~~

~~considered as a unit voting at said general election, became operative.~~