

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 Volney
Town
Village

**FILED
STATE RECORDS**

FEB 27 2012

Local Law No. 1 of the year 2012

DEPARTMENT OF STATE

A local law providing for a Cold War Veterans Property Tax Exemption
(Insert Title)

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

County
City of Volney as follows:
Town
Village

SECTION 1. TITLE

This law shall be known as a "local law providing for a Cold War Veterans Property Tax Exemption."

SECTION 2. FINDINGS

A. The New York State Legislature amended New York State Real Property Tax Law to authorize the Town of Volney and other jurisdictions to enact a real property tax exemption for Cold War Veterans under RPTL 485-b.

B. The State Legislation was intended to provide Cold War Veterans with a real property tax exemption similar to tax exemptions given to other war-time veterans.

C. The Town of Volney desires to extend similar tax exemptions to Cold War Veterans by this Local Law.

D. Cold War Veterans served in the United States Armed Forces during the time period from September 2nd, 1945 to December 20th, 1991.

SECTION 3. DEFINITIONS

A. “Cold War Veteran” means a person, male or female, who served on active duty, other than active duty for training, for a period of more than 365 days in the United States Armed Forces, during the time period from September 2nd, 1945 to December 26th, 1991, was discharged or released therefrom under honorable conditions.

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 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 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 un-remarried 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 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.

G. “Latest State Equalization Rate” means the latest final equalization rate established by the State Board of Real Property Services pursuant to Article twelve of New York State Real Property Tax Law.

SECTION 4. GRANT OF EXEMPTION

As authorized by Real Property Tax Law 459-b, the Town of Volney is hereby opting into the Cold War Veterans’ partial real property tax exemption to the extent of ten (10) percent of the first \$80,000.00 of the assessed value on qualified residential real property.

A. Qualified residential real property shall be exempt from taxation to the extent of ten (10) percent of the assessed value of such property; provided however, that such exemption shall not exceed eight thousand dollars or the product of eight 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 ratio, whichever is less; and

B. In addition to the exemption provided in this local law, where the Cold War Veteran received a compensation rating from the United States Veterans Affairs Office 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) percent of 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 call ratio, whichever is less.

SECTION 5. LIMITATIONS

A. The exemption from taxation provided by this subdivision shall be applicable to the Town of Volney ad valorem taxes, but shall not be applicable to taxes levied for school purpose.

B. If a Cold War Veteran receives an exemption under Section 459 or 458-b of the New York State Real Property Tax Law, the Cold War Veteran shall not be eligible to receive the exemption provided by this local law.

C. The exemption provided by Section 4 of this local law shall be granted for a period of ten (10) years. The commencement of such ten-year period shall be governed pursuant to this paragraph. Where a qualified owner owns qualifying residential real property on the effective date of this local law. Where a qualified owners does not own qualifying residential real property on the effective date of this local 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 a residential 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 properties such exemption may be granted pursuant to this subdivision for the unexpired portion of the ten-year exemption period.

D. Application for exemption shall be made by the owner, or all of the owners of the property on a form prescribed by the state subject to the terms and conditions set forth in Real Property Tax Law 458-b.

E. This law may be repealed by the Town of Volney. Any such repeal shall occur at least ninety (90) days prior to the taxable status date of the Town of Volney.

SECTION 6. SEVERABILITY

If any clause, sentence, paragraph, subdivision, section or part of this local law or the application thereof to any person, individual, corporation, firm, partnership, entity or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, effect or invalidate the remainder thereof, but shall be confined

in its operation to the clause, sentence, paragraph, subdivision, section or part of this law or in its application to the person, individual, corporation, firm partnership, entity or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

SECTION 7. EFFECTIVE DATE

This local law shall take effect immediately upon filing with the Secretary of State.

(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, designation as local law No. 1 of 2012 of the ~~(County)~~(City) (Town) ~~(Village)~~ of Volney was duly passed by the Town Board on February 9, 2012, 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 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.

Barbara A. MacEwen
BARBARA A. MacEWEN, Town Clerk

Date: 2-16-2012

(Seal)

(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 OSWEGO

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

Alison J. Nelson
Signature
Town Attorney
Title

County
City
Town of Volney
Village

Date: 2/17/12