

TOWN OF JOHNSBURG

LOCAL LAW 2 OF 2008

A LOCAL LAW PROVIDING FOR AN EXEMPTION TO COLD WAR VETERANS FROM REAL PROPERTY TAXATION

Be it enacted by the Town board of the Town of Johnsburg as follows:

Section 1: Title.

The title of this local law shall be "Town of Johnsburg Cold War Veterans Exemption From Real Property Taxation Local Law."

Section 2: Authority.

This local law is enacted pursuant to the authority of: a) Municipal Home Rule Law Section 10 (l) (i), which authorizes a Town to adopt a local law not in consistent with the provisions of the Constitution or not inconsistent with any general law relating to its property, affairs or government; and b) Real Property Law Sections 2(a) and 2(b) and 458-b, which authorizes a Town to adopt a local law to grant an exemption from real property taxation to veteran of the "Cold War", as that term is therein defined.

Section 3: Definitions.

As used in this Local Law;

(a) "**Cold War Veteran**" means, 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.

(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 the 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.

(g) "**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.

(h) "**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 3: Amount of Exemption; Limitations.

(a) Qualifying residential real property shall be exempt from the taxation to the extent of fifteen percent (15%) of the assessed value of such property; provided however, that such exemption shall not exceed Twelve Thousand Dollars (\$12,000) or the product of Twelve Thousand dollars (\$12,000) multiplied by the latest state equalization rate of the assessing unit, or, in the case of a special

assessing unit, the latest class ratio.

(b) In addition to the exemption provided by subdivision "(a)" of this Section "3", 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 unit, or, in the case of a special assessing unit, the latest class ratio.

Section 4: 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 assessors' 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 under such circumstances as may be set forth in Section 45 8-b(4) of the New York State Real Property Tax Law.

Section 5: Penalties.

The making of any willful false statement in the application for an exemption under this Local Law shall be a violation thereof and upon a conviction for any such violation, the person so convicted shall be subject to the penalties prescribed in the Penal Law.

Section 6: Severability.

If any term or provision of this local law, or the application thereof to any person or circumstance, shall to any extent be determined by a court of competent jurisdiction to be invalid or unenforceable, the remainder of this local law, or the application of such term or provision to person or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this local law shall be valid and be enforced to the fullest extent permitted by law.

Section 7: Effect of Other Laws.

All ordinances and local laws in conflict with the provisions of this local law are hereby suspended and superseded to the extent necessary to give this local law full force and effect. Upon the repeal of this local law, however, any ordinances or local laws so suspended and superseded by virtue of the provisions of this Local Law shall again be deemed to be in full force and effect in accordance with their terms unless expressly modified, suspended or repealed by the terms of another ordinance or local law hereafter adopted.

Section 8: Effective Date and Duration.

This local law shall take effect upon adoption and filing with the Secretary of State, as provided in Section 27(3) of the Municipal Home Rule Law, and shall apply to assessment rolls based on taxable status dates occurring on or after such date.

ENACTED this _day of _____, 2008 by the Town Board of the Town of Johnsburg, Warren County, New York.