

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 DEERPARK

Local Law No. ~~4~~ 5 of the year ~~2017~~ 2018

A local law ADOPTING A REAL PROPERTY TAX EXEMPTION IN THE TOWN OF DEERPARK,

(Insert Title)

COUNTY OF ORANGE, STATE OF NEW YORK FOR COLD WAR VETERANS

AUTHORIZED BY REAL PROPERTY TAX LAW SECTION 458-b.

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

County City Town Village
(Select one.)

of DEERPARK

as follows:

SEE ANNEXED PAGES

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

(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. 4 of 2017 of the ~~(County)(City)(Town)(Village)~~ of DEERPARK was duly passed by the TOWN BOARD on DECEMBER 4, 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 _____ 20____, 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.

5. (City local law concerning Charter revision proposed by petition.)

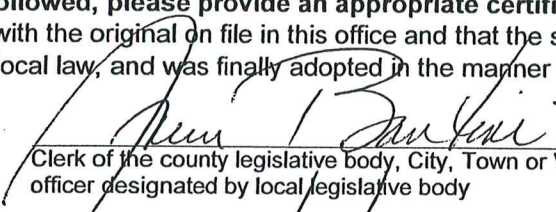
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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

Date: 12/4/2017

(Seal)

5 2018
LOCAL LAW NO. 4 OF 2017
TOWN OF DEERPARK, ORANGE COUNTY STATE OF NEW YORK
A LOCAL LAW ADOPTING
A REAL PROPERTY TAX EXEMPTION
IN THE TOWN OF DEERPARK,
COUNTY OF ORANGE, STATE OF NEW YORK
FOR COLD WAR VETERANS
AUTHORIZED BY REAL PROPERTY TAX LAW SECTION 458-b.

Section 1. This law shall be known as the Real Property Tax Exemption for Cold War Veterans Act of 2017.

Section 2. Findings

A. The state legislature added a new/revised section 458-b to New York State Real Property Tax law to authorize a real property tax law to authorize a real property tax exemption for cold war veterans which counties may opt into.

B. The legislation is intended to provide cold war veterans with a real property tax exemption similar to tax exemptions given to war time veterans.

C. Cold war veterans served in the United States Armed Forces during the time period from September 2, 1945 to December 26, 1991.

Section 3. Definitions

A. "Cold War Veteran" means a person, male or female, who served on active duty for a period of more than 365 days in the United States Armed Forces, during the time period from September 2, 1945 to December 26, 1991, was discharged or released therefrom under honorable conditions and has been awarded the cold war recognition Certificate M 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 property is owned by more than one qualified owner, the exemption to which each is entitled may be combined. Where a veteran is also 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 New York State Real Property Tax Law.

Section 4. Grant of Exemption. As authorized by Real Property Tax Law Section 458-b, the Town of Deerpark is hereby opting into the cold war veterans partial real property tax exemption to the extent of fifteen (15%) percent of the first 80,000 dollars of assessed value, using the reduced maximum exemption.

A. Qualifying residential real property shall be exempt from taxation to the extent of fifteen percent of the assessed value of such property; provided however, that such exemption shall not exceed Nine Thousand 00/100 Dollars or the product of Nine Thousand 00/100 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 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 Thirty Thousand 00/100 Dollars, or the product of Thirty Thousand 00/100 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.

Section 5. Limitations

A. The exemption from taxation provided by this subdivision shall be applicable to county, city, town and village taxation, but shall not be applicable to taxes levied for school purposes.

B. 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 the exemption under this section.

C. The exemption provided by section 4 of this law shall be granted for an unspecified period of years. The commencement of such 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 such 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. Where a qualified owner does not own qualifying residential real property on the effective date of this local law, such period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at least sixty (60) 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 (60) days after the date of purchase of a residential property, such period shall be measured from the first assessment roll in which the exemption occurs. If, before the expiration of such 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 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 Board subject to the terms set forth in Real Property Tax Law 458-b.

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.

PLEASE TAKE NOTICE TO THE EXTENT THAT THIS LOCAL LAW MAY CONFLICT WITH APPLICABLE PORTIONS OF THE TOWN LAW OF THE STATE OF NEW YORK, IT IS THE STATED INTENTION OF THE TOWN TO EXERCISE ITS AUTHORITY TO SUPERSEDE AND AMEND, AS GRANTED UNDER THE MUNICIPAL HOME RULE LAW OF THE STATE OF NEW YORK, SECTION 10. THE TOWN HEREBY PROVIDES NOTICE THAT IT IS EXERCISING ITS AUTHORITY TO SUPERSEDE AND AMEND PURSUANT TO MUNICIPAL HOME RULE LAW OF THE STATE OF NEW YORK SECTION 22