

Adopt Local Law No. 3 of 2010

A Local Law Providing for a Real Property Tax Exemption for
Cold War Veterans Pursuant to Real Property Tax Law Section 458-b

BE IT ENACTED by the Legislature of the County of Cortland, as follows:

Section 1. Title

This local law shall be known as the "Cold War Veterans Property Tax Exemption Law".

Section 2. Findings

The New York State Legislature has amended Section 458-b of the New York State Real Property Tax Law (RPTL) to provide the County of Cortland and other jurisdictions with the option of enacting a local law extending to Cold War Veterans a real property tax exemption similar to tax exemptions granted other war veterans. It is the intent of the Cortland County Legislature to extend such tax exemptions to Cold War Veterans by this local law.

Section 3. Definitions

- a.) "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 2, 1945 to December 26, 1991, and was discharged or released therefrom under honorable conditions.
- b.) "Armed Forces" means the United States army, navy, marine corp, 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 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.

- 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.
- g.) "Latest State Equalization Rate" means the latest final state equalization or special equalization rate established by the state board pursuant to Article 12 of the Real Property Tax Law. The state board shall establish a special equalization rate if it finds that there has been a material change in the level of assessment since the establishment of the latest state equalization rate, but in no event shall such special equalization rate exceed one hundred. In the event that the state equalization rate exceeds one hundred, then the state equalization rate shall be one hundred for the purposes of this section. Where a special equalization rate is established for purposes of this section, the assessor is directed and authorized to recompute the Cold War veterans exemption on the assessment roll by applying such special equalization rate instead of the latest state equalization rate applied in the previous year and to make the appropriate corrections on the assessment roll, notwithstanding the fact that such assessor may receive the special equalization rate after the completion, verification and filing of such final assessment roll. In the event that the assessor does not have custody of the roll when such recomputation is accomplished, the assessor shall certify such recomputation to the local officers having custody and control of such roll, and such local officers are hereby directed and authorized to enter the recomputed Cold War veterans exemption certified by the assessor on such roll.
- h.) "Latest Class Ratio" means the latest final class ratio established by the state board pursuant to title one of Article 12 of the Real Property Tax Law for use in a special assessing unit as defined in Real Property Tax Law §1801.

Section 4. Grant of Exemption

- a.) As authorized by Real Property Tax Law §458-b, the County of Cortland is hereby providing that qualifying residential real property of Cold War veterans, as previously defined, shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed value of such property; provided, however, that such exemption shall not exceed six thousand dollars (\$6,000) or the product of \$6,000 multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the latest class ration, whichever is less.

- b.) In addition to the exemption provided in paragraph a of Section 4 of 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 (50%) of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed twenty thousand dollars (\$20,000), or the product of \$20,000 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 local law shall not be applicable to taxes levied for school purposes.
- b.) If a Cold War veteran receives the exemption under Real Property Tax Law §458, or §458-a, 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 subparagraph. Where a qualified owner owns qualifying residential real property on the effective date of the local law providing for such exemption, such 10 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 the local law providing for such exemption. Where a qualified owner does not own qualifying residential real property on the effective date of the local law providing for such exemption, such 10 year 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 60 days after the purchase of residential real property, such 10 year period shall be measured from the first assessment roll in which the exemption occurs. If, before the expiration of such 10 year 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 10 year 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 conditions set forth in Real Property Tax Law §458-b. The owner or owners shall file the completed form in the assessor's office on or before the first appropriate taxable status date.

e.) This law may be repealed by the County of Cortland. Such repeal shall occur at least ninety (90) days prior to the taxable status date of the County of Cortland.

Section 6. Severability

If any clause, sentence, paragraph, subdivision, section or part of this local law be adjudged by any court or competent jurisdiction to be invalid, such judgment, decree, or order shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation of the clause, sentence, paragraph, subdivision, section, or part thereof directly involved in the controversy in which such judgment, decree or order shall have been rendered.

Section 7. Effective Date

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