

**A LOCAL LAW CREATING A “COLD WAR VETERANS EXEMPTION” FOR
THE TOWN OF CLINTON
DUTCHESS COUNTY, NEW YORK
LOCAL LAW # 2 OF 2007**

SECTION 1: Purpose

The purpose of this Local Law is to allow for a tax exemption for Town of Clinton Cold War Veterans allowable pursuant to 458-b of the Real Property Tax Law of the State of New York, which was created by Chapter 655 of the Laws of the State of New York for the year 2007.

SECTION 2: Definitions

Definitions as used in this local law follow:

- A. “Cold War Veteran” means a person, male or female, who served on active duty for a period of more than three hundred sixty-five days in the United States Armed Forces during the time period from September 2, 1945 to December 26, 1991, was discharged or released there from under honorable conditions and has been awarded the Cold War Recognition certificate as authorized under Public Law 1005-85, 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 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 Local Law. 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 the Real Property Tax Law.

SECTION 3: Amount of Exemption.

Pursuant to the provisions of Chapter 655 of the 2007 Laws of the State of New York amending the Real Property Tax Law of the State of New York, the maximum veteran's exemption from real property taxes allowable pursuant to 458-b of the Real Property Tax Law is established as follows:

- A. Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however that such exemption shall not exceed the lesser of \$12,000 multiplied by the latest state equalization rate for the Town of Clinton.
- B. In addition to the exemption provided by paragraph A of 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 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% of the Cold War Veteran disability rating; provided, however, that such exemption shall not exceed \$40,000, or the product of \$40,000 multiplied by the latest State equalization rate for the Town of Clinton, whichever is less.

SECTION 4: Limitations

- A. If the Cold War Veteran receives the exemption under any other Section of the Real Property Tax Law that provides for veterans exemption, the Cold War Veteran shall not be eligible to receive the exemption under this Local Law.
- B. The exemption provided by under this Local Law shall be granted for a period of 10 years. Where a qualified owner owns qualifying residential real property on the effective date of this Local Law, 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 this Local Law. Where a qualified owner does not own qualifying residential real property on the effective date of this Local Law, such 10 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 60 days after the date of 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

SECTION for the unexpired portion of the 10 years exemption period.

- C. 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. The owner or owners shall file the completed form in the Assessor's Office on or before the first appropriate taxable status date. The owner or owners of the property shall be required to refile each year. Applicants shall refile on or before the appropriate taxable status date. Any applicant convicted of willfully making any false statements in the application for such exemption shall be subject to the penalties prescribed in the New York State Penal Law.

SECTION 5: Effective Date

This Local Law shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.