

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 Nunda

Local Law No. 1 of the year 2018

A local law to Allow Cold War Veterans A Limited Town Tax Exemption Pursuant to Section 45B-B of

(Insert Title)
the Real Property Tax Law.

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

County City Town Village
(Select one.)

of Nunda as follows:

See Local Law Text Annexed Hereto.

(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. 1 of 2018 of the (County)(City)(Town)(Village) of Nunda was duly passed by the Town Board on February 13, 2018, in accordance with the applicable provisions of law.

~~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.~~

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____.

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.

* 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 1 above.

~~Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body~~ **Cheyenne DeMarco**

Date: February, 2018

(Seal)

A LOCAL LAW TO ALLOW COLD WAR VETERANS A LIMITED TOWN TAX EXEMPTION PURSUANT TO SECTION 458-B OF THE REAL PROPERTY TAX LAW.

Section 1. Purpose.

The purpose of this local law is to authorize a limited exemption from real property taxes for residential real property owned by veterans and their surviving spouses who rendered military service to the United States during the "Cold War" pursuant to Section 458-b of the Real Property Tax Law.

Section 2. Cold War Exemption.

(a) Pursuant to subsection 2(a) of Section 458-b of the Real Property Tax Law of the State of New York, and subject to the definitions, limitations and requirements of said Section 458-b, the Town of Nunda hereby adopts the qualifying residential real property exemption under subsection 2(a)(i) of Section 458-b of the Real Property Tax Law of the State of New York, that is, an exemption in the amount of fifteen percent (15%) of the assessed value of such property, provided however, that such exemption, as permitted by subsection 2(c)(iii), shall not exceed twelve thousand dollars or the product of twelve thousand dollars multiplied by the latest state equalization rate of such property's assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

(b) Pursuant to subsection 2(b) of Section 458-b of the Real Property Tax Law of the State of New York, and subject to the definitions, limitations and requirements of said Section 458-b, the Town of Nunda hereby adopts the qualifying residential real property exemption under subsection 2(b) of Section 458-b of the Real Property Tax Law of the State of New York, that is, an exemption in the amount equal 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, as permitted by subsection 2(c)(iii), 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 class ratio, whichever is less.

(c) Pursuant to subsection 2(c)(iii) of Section 458-b of the NYS Real Property Tax Law, the exemption authorized shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to such ten year limitation.

Section 3. Repeal of Local Law No. 1 of 2008.

This local law repeals Local Law No. 1 of 2008 in its entirety.

Section 4. Severability.

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 5. Effective Date.

This local law shall take effect immediately upon its filing with the Secretary of State pursuant to Section 27 of the Municipal Home Rule Law, and shall be applicable to all assessment rolls prepared pursuant to the first taxable status date occurring on or after the effective date of this local law.