

Town of New Scotland

Proposed
Local Law A of the Year 2018

A local law amending Local Law 1 of 2010 and extending the effective period of the partial exemption from taxation on qualifying real property owned by Cold War Era Veterans.

Be it enacted by the Town Board of the Town of New Scotland as follows:

Section I. Legislative Intent and Purpose

Section 458-b of the New York State Real Property Tax Law provides a partial exemption from real property taxes for Cold War veterans. As used in that section:

- (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 second, nineteen hundred forty-five to December twenty-sixth, nineteen hundred ninety-one, and was discharged or released therefrom under honorable conditions.

In 2017, the State amended the law. Prior to the enactment of Chapter 290 of the Laws of 2017, Section 458-b(c)(iii) of the Real Property Tax Law limited such Cold War Veteran’s exemption to a period of ten (10) years. The 2017 amendment provides that notwithstanding the ten year limitation, a county, city, town, village or school district that has adopted a local law pursuant to the law may adopt a local law providing that the exemption authorized by this section shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to such ten year limitation.

The Town of New Scotland, having previously adopted Local Law 1 of 2010 pursuant to Section 458-b(a) of the NY Real Property Tax Law, now desires to amend such local law to extend the effective period of the partial exemption from real property tax for Cold War veterans owning qualifying real property within the Town of New Scotland from ten (10) years to a period as long as the veteran owns qualifying real property without regard to the ten year limitation as authorized by Chapter 290 of the Laws of 2017.

Section II. Title

This Local Law shall be known and cited as “A Local Law of the Town of New Scotland, extending the effective period of the partial exemption from taxation on qualifying real property owned by Cold War veterans, as permitted by Section 458-b of the Real Property Tax Law of the State of New York.”

Section III. Authority

This law is enacted by the Town Board of the Town of New Scotland pursuant to its authority to adopt local laws under Article IX of the New York State Constitution, Article 18 of the General Municipal Law, and the Municipal Home Rule Law.

Section IV. Amendments

Local Law 1 of the Year 2010 shall be, and hereby is, amended by deleting the text of Section 4, entitled “**Duration of Exemption,**” and replacing it with the following:

Pursuant to the authority contained in Chapter 290 of the Law of 2017 adopted by the State of New York on September 12, 2017 as an amendment to NY Real Property Tax Law (“RPTL”) § 458-b, the Town hereby extends the partial tax exemptions to qualifying owners of qualifying real property for so long as they remain qualifying owners of qualifying real property without regard to the ten (10) year limitation contained in RPTL § 458-b(2)(c)(iii).

Section V. Severability

If any word, phrase or part of this law shall be declared invalid or unconstitutional, the same shall be severed and separate from the remainder of the law, and said remainder shall continue in full force and effect.

Section VI. Effective Date

This Local Law shall be effective upon filing with the Secretary of State and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2018.

Section VII. Repeal of Other Laws

All local laws in conflict with provisions of this Local Law are hereby superseded. All other provisions of the Local Law No. 1 of 2010 with respect to the Cold War veteran’s exemption shall remain in effect and unchanged.

(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. ____ of 20____ of the Town of New Scotland was duly passed by the New Scotland Town Board on _____ 20__, 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 Town of New Scotland was duly passed by the New Scotland Town Board _____ 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 Town of New Scotland was duly passed by the New Scotland Town Board _____ 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 Town of New Scotland 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.

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.

*** 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.**

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.

New Scotland Town Clerk

(Seal)

Date: _____

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF ALBANY

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Signature _____
New Scotland Town Attorney

Date: _____