

# Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE  
41 STATE STREET, ALBANY, NY 12231

(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~~

of Erie

Local Law No. 3 of the year 2008

A local law in relation to enacting an exemption from real property taxes  
(Insert Title)  
for Cold War veterans as authorized by Section 458-b of the Real  
Property Tax Law

Be it enacted by the Legislature of the  
(Name of Legislative Body)

County

~~City~~

~~Town~~

~~Village~~

of Erie

as follows:

## Section 1: Purpose

The purpose of this local law is to make provision for a Cold War veterans exemption from Erie County real property taxes and to make such exemption first available and applicable to Erie County real property taxes levied for the 2010 tax year.

## Section 2: 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 9-2-1945 to 12-26-1991, and was discharged or released therefrom under honorable conditions.

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 a 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 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.

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

G. "Latest state equalization rate" means the latest final equalization rate established by the State Board of Real Property Services pursuant to Article 12 of the Real Property Tax Law.

### Section 3. Amount of Exemption

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 \$12,000 or the product of \$12,000 multiplied by the latest state equalization rate of the assessing unit, whichever is less.

B. In addition to the exemption provided by subdivision A of this section, where the Cold War veteran received a compensation rating from the United States Veterans Affairs or 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 assessing unit, whichever is less.

### Section 4. Limitations

A. The exemption from taxation provided by this local law shall not be applicable to real property taxes levied or relieved for school purposes.

B. If the Cold War veteran receives the eligible funds veterans exemption pursuant to Section 458 of the Real Property Tax Law or the alternative veterans exemption pursuant to Section 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive the exemption provided by this local law.

C. The exemption provided by subdivision A of section 3 of this local law shall be granted for a period of 10 years, the commencement of such 10 year period being governed pursuant to this subdivision. Where a qualified owner owns qualifying residential real property on the effective date of this local law, such 10 year period shall commence with Erie County's 2010 tax year. 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 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 date of purchase of residential property, such 10 year period shall be measured from the first assessment roll in which the exemption occurs. If, before the expiration of the such 10 year period, such exempt property is sold and replaced with other residential real property, such exemption may be granted pursuant to subdivision A of section 3 of this local law for the unexpired portion of the 10 year exemption period.

D. Application for the exemption shall be made by the owners, or all of the owners, of the property on a form prescribed by the State Board of Real Property Services. The owner or owners shall file the completed form in the assessor's office on or before the first appropriate taxable status date. The exemption shall continue in full force and effect for all appropriate subsequent tax years and the owner or owners of the property shall not be required to refile each year. Applicants shall be required to refile on or before the appropriate taxable status date if the percentage of disability percentage increases or decreases or may refile if other changes have occurred which affect qualification for an increased or decreased amount of exemption. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to penalties prescribed in the Penal Law.

#### Section 5. 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 6.

This Local Law shall take effect on December 1, 2008.

DANIEL M. KOZUB  
LYNN M. MARINELLI  
MARIA R. WHYTE  
JOHN J. MILLS  
TIMOTHY M. KENNEDY  
BARBARA MILLER-WILLIAMS  
MICHAEL H. RANZENHOFER  
KATHY KONST  
BETTY JEAN GRANT  
THOMAS J. MAZUR  
TIMOTHY M. WROBLEWSKI  
MICHELE M. IANNELLO  
ROBERT B. REYNOLDS JR.  
THOMAS A. LOUGHRAN  
EDWARD A. RATH

(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 (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, 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. 3 of 2008 of the (County)(City)(Town)(Village) of Erie was duly passed by the Erie County Legislature on November 6, 2008, and was (approved)(not approved)(repassed after ~~disapproval~~) by the Erie County Executive and was deemed duly adopted November 25, 2008, in accordance with the applicable provisions of law.  
(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\_\_\_\_. 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.  
(Elective Chief Executive Officer\*)

**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\*)

\* 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 \_\_\_\_\_ 2\_\_\_\_, above.

  
\_\_\_\_\_  
Clerk of the County legislative body, City, Town or Village Clerk  
or officer designated by local legislative body

Date: 12-31-08

(Seal)

(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 Erie

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

Assistant County Attorney

\_\_\_\_\_  
Title

County  
~~XXX~~  
~~XXX~~ of \_\_\_\_\_  
~~XXX~~  
~~XXX~~  
~~XXX~~

Date: \_\_\_\_\_