

A LOCAL LAW PROVIDING FOR AN EXEMPTION FROM REAL PROPERTY TAXES FOR
COLD WAR VETERANS AS AUTHORIZED BY SECTION 458-b OF NEW YORK REAL
PROPERTY TAX LAW

BE IT ENACTED BY THE COUNTY LEGISLATURE OF ONONDAGA COUNTY AS
FOLLOWS:

Section 1. Purpose. The purpose of this local law is to provide for a real property tax exemption from Onondaga County real property taxes for Cold War veterans, pursuant to New York Real Property Tax Law Section 458-b.

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 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 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 if 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.
- 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. Pursuant to Section 458-b of the New York State Real Property Tax Law, the maximum Cold War veterans exemption from real property taxes 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 \$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 subparagraph (a) of this section, 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 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 exemption pursuant to Section 458 of the Real Property Tax Law or Section 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive the exemption under this local law.

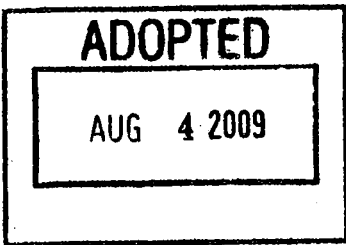
c. The exemption provided by subparagraph (a) of section 3 of this local law shall be granted for a period of ten years. The commencement of such ten year period being governed pursuant to this subparagraph. Where a qualified owner owns qualifying residential real property on the effective date of this local law, such ten 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 ten 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 sixty days after the date of purchase of residential property, such ten year period shall be measured from the first assessment roll in which the exemption occurs. If, before the expiration of such ten year period, such exempt property is sold and replaced with other residential real property, such exemption may be granted pursuant to subparagraph a of section 3 of this local law for the unexpired portion of this 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 his 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. Effective Date. This local law shall take effect upon filing pursuant to the provisions of the New York Municipal Home Rule Law.

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I HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF LEGISLATION DULY ADOPTED BY THE COUNTY LEGISLATURE OF ONONDAGA COUNTY ON THE

4th DAY OF August, 2009.

Deborah A. Matuso

CLERK, COUNTY LEGISLATURE
ONONDAGA COUNTY, NEW YORK

FILED WITH CLERK
ONON. CO. LEG.

JUNE 4, 2009
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