

(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.

Town of Pompey-----

Local Law No.-----2----- of the year 2010

A local law creating Article V of Chapter 149 of the Code of the Town of Pompey

Be it enacted by the Town Board of the Town of Pompey as follows:

Section 1. That Chapter 149, Article V entitled “Cold War Veterans Exemption” of the Code of the Town of Pompey, is added as follows:

**ARTICLE V
Cold War Veterans Exemption**

§ 149-11. Purpose.

The purpose of this Article is to allow for a tax exemption for 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, as amended by Chapter 235 of the Laws of the State of New York for the year 2009.

§ 149-12. Definitions.

1. As used in this 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 2, 1945 to December 26, 1991, and was discharged or released there from 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 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 Section. 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 pursuant to Article Twelve of the Real Property Tax Law.

§ 149-13. Amount of exemption.

Pursuant to § 458-b of the Real Property Tax Law of the State of New York, the maximum veterans exemption from real property taxes to 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 \$36,000 or the product of \$36,000 multiplied by the latest state equalization rate for the Town of Pompey.

B. In addition to the exemption provided by paragraph A of this subdivision, 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 \$120,000, or the product of \$120,000 multiplied by the latest State equalization rate for the Town of Pompey, whichever is less.

§ 149-14. Limitations.

A. If the Cold War Veteran receives a veterans exemption under any other section of the Real Property Tax Law, the Cold War Veteran shall not be eligible to receive the exemption under this Article.

B. The exemption provided by under this Article shall be granted for a period of ten (10) years. Where a qualified owner owns qualifying residential real property on the effective date of this Article, such ten (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 Article. Where a qualified owner does not own qualifying residential real property on the effective date of this Section, such ten (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 sixty (60) days after the date of purchase of residential real property, such ten (10) year period shall be measured from the first assessment roll in which the exemption occurs. If, before the expiration of such ten (10) year period, such exempt property is sold and replaced with other residential real property, such exemption may be granted pursuant to this subdivision for the unexpired portion of the ten (10) year 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 Town of Pompey 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 statements in the application for such exemption shall be subject to the penalties prescribed in the Penal Law.

§ 149-15. Severability.

If any clause, sentence, paragraph, subdivision, section or part of this Article 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 operation to the clause, sentence, paragraph, subdivision, section or part of this Article or in its application to the person, individual, corporation, firm, partnership, entity or circumstance directly involved in the controversy in which such judgment shall be rendered.

Section 2. This Article shall take effect 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 such date.

(Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 2010 of the Town of Pompey was duly passed by the Town Board on _____, in accordance with the applicable provisions of law.

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 the above paragraph.

Ann Christmas, Town Clerk

(Seal) Date: _____

STATE OF NEW YORK
COUNTY OF ONONDAGA

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.

Town Attorney