

**LOCAL LAW NO. 1 OF 2010
CITY OF ONEONTA, NEW YORK
A LOCAL LAW AUTHORIZING A REAL PROPERTY TAX
EXEMPTION FOR COLD WAR VETERANS**

BE IT ENACTED by the Common Council of the City of Oneonta as follows:

Section 1. Legislative Intent

The Real Property Tax Law of the State of New York was amended by adding a new section 458-b authorizing a real property tax exemption for Cold War Veterans. It is the intention of this Common Council, by passage of this newly adopted Local Law, to provide the exemptions under Section 458-b of the Real Property Tax Law to eligible persons for purposes of taxes levied by the City of Oneonta.

Section 2. Definitions

a) "Cold War veteran" means a person, male or female, who served on active duty in the United States armed forces for a period of more than three hundred sixty-five days, during the time period from September second, nineteen hundred forty-five to December twenty-sixth, nineteen hundred ninety-one, was discharged or released therefrom under honorable conditions and has been awarded the Cold War recognition certificate as authorized under Public Law 105-85, the 1998 National Defense Authorization Act.

(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 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 for up to five years.

(g) "Latest state equalization rate" means the latest final equalization rate established by the state board pursuant to article twelve of this chapter.

(h) "Latest class ratio" means the latest final class ratio established by the state board pursuant to title one of article twelve of this chapter for use in a special assessing unit as defined in section eighteen hundred one of this chapter.

Section 3. Exemptions

(a) The Common Council of the City of Oneonta adopts this local law to provide that qualifying residential real property shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property; provided however, that such exemption shall not exceed eight thousand dollars or the product of eight thousand dollars multiplied by the latest state equalization rate of the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

(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 Department of 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 fifty percent of the Cold War veteran disability rating; provided, however, that such exemption 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.

Section 4. Limitations

(a) The exemption from taxation provided by this subdivision shall be applicable to city real property taxes, commencing with the 2011 assessment rolls, but shall not be applicable to taxes levied for school purposes.

(b) If a Cold War veteran receives the exemption under section four hundred fifty-eight or four hundred fifty-eight-a of Real Property Tax Law, the Cold War veteran shall not be eligible to receive the exemption under this section.

(c) The exemption provided by paragraph (a) of Section 3 shall be granted for a period of ten years. The commencement of such ten year period shall be governed pursuant to this subparagraph. Where a qualified owner owns qualifying residential real property on the effective date of this section, 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 section. Where a qualified owner does not own qualifying residential real property on the effective date of this section, 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 real 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 this subdivision for the unexpired portion of the ten year exemption period.

(d) 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 assessor's office on or before the first appropriate taxable status date. The owner or owners of the property shall be required to refile each year. Applicants shall refile on or before the appropriate taxable status date. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the penal law.

(e) This law shall remain in effect for each taxable year, unless repealed by local law at least ninety days prior to the City's taxable status date.

Section 5. Effective Date

This local law shall take effect upon the filing with the Secretary of State of the State of New York.