

Local Law Filing

New York State Department of State
Division of Corporation, State Records and Uniform Commercial Code
One Commerce Plaza, 99 Washington Avenue
Albany, NY 12231-0001
www.dos.ny.gov/corps

(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
(Select one:)

of Clinton

Local Law No. 2 of the year 2017

A local law to amend Local Law No. 1 of the year 2008 titled, "A Local Law to Provide for an Exemption from Real Property Taxes for Real Property Owned by Veterans Who Rendered Military Service to the United States During the "Cold War"

Be it enacted by the Legislature of the

County City Town Village
(Select one:)

of Clinton as follows:

WHEREAS, Section 458-b of the Real Property Tax Law authorizes a limited exemption from real property taxes for residential real property owned by veterans who rendered military service to the United States during the "Cold War;" and

WHEREAS, Section 458-b of the Real Property Tax Law authorizes municipalities to establish maximum exemption amounts; and

WHEREAS, in regard to "Cold War" veterans, as that term is defined under Section 458-b (1)(a) of the Real Property Tax Law, who owned qualified residential real property within Clinton County, it is the desire of the Clinton County Legislature to authorize the "Cold War" veterans' exemption and establish maximum amounts; and

SECTION 1. In accordance with the provisions of Section 458-b of the Real Property Tax Law of the State of New York, qualified residential real property owned by veterans who rendered military service to the United States during the "Cold War" shall be exempt from County taxation as set forth within.

SECTION 2. The maximum exemption allowable from County real property taxation pursuant to Section 458-b of the Real Property Tax Law shall be 10 percent of the assessed value of the qualifying residential real property; provided, however, that such exemption shall not exceed eight thousand dollars (\$8,000) or the product of eight thousand dollars multiplied by the latest State equalization rate of the assessing unit, whichever is less; and, in addition, where the "Cold War" veteran received a compensation rating because of a service-connected disability, that property shall be exempt from taxation to the extent of the product of 50 percent of the assessed value of the property multiplied by the disability rating, not to exceed forty thousand dollars (\$40,000) or forty thousand dollars multiplied by the latest State equalization rate for the assessing unit, whichever is less.

SECTION 3. In accordance with the provisions of subparagraph (iii) of paragraph (c) of Subdivision 2 of Section 458-b of the Real Property Tax Law, exemptions shall initially be granted for a period of ten years, and may thereafter be extended for an additional period of ten years or be made permanent. The duration of exemption allowable from County real property taxation pursuant to Section 458-b of the Real Property Tax Law shall be: for as long as the qualified owner(s) own(s) qualifying residential real property, without regard to any term limit. Such exemption period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring on or after the effective date of the local law or resolution providing for such exemption. Where a qualified owner does not own qualifying residential real property on the effective date of the local law or resolution, such exemption period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at last least sixty (60) days after the date of purchase of the qualifying residential real property.

SECTION 4. This law will take effect immediately upon its filing with the Secretary of State.

(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. 2 of 2017 of the (County)(City)(Town)(Village) of Clinton was duly passed by the Clinton County Legislature on November 8, 2017, 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. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* 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 (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(Elective Chief Executive Officer*)*

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 (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. Such local *(Elective Chief Executive Officer*)* 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 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.)

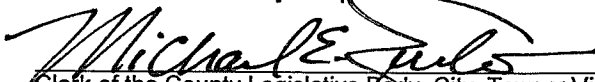
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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 1 above.



Clerk of the County Legislative Body, City, Town or Village Clerk
or Officer Designated by Local Legislative Body

Date: 11/14/17.

(Seal)