

INCORPORATED VILLAGE OF AMITYVILLE: LOCAL LAW # 5 OF YEAR 2014

A local law to amend Article III of Chapter 159 of the Code of the Village of Amityville, by adding a new section 159-20.1 entitled, Cold War Veterans Exemption.

BE IT ENACTED by the Board of Trustees of the Inc. Village of Amityville as follows:

Insert a new §159-20.1. Cold War Veterans Exemption, as follows:

Section 1. Legislative Intent.

It is the intent of this Local Law to:

1. Authorize a limited exemption from real property taxes for residential real property owned by veterans and who rendered military service to the United States during the “Cold War”, and their surviving spouses pursuant to §458-b of the Real Property Tax Law; and
2. To establish a maximum exemption amount thereunder.

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 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 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; 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, 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.

(h) Latest Class Ratio means the latest final class ration established by the State Board pursuant to Title One of Article Twelve thereof.

Section 3. Exemptions.

(a) A qualifying residential real property shall be exempt from taxation to the extent of ten (10%) percent of the assessed value of such property; provided, however, that such exemption shall not exceed Eight Thousand (\$8,000) Dollars or the product of Eight Thousand (\$8,000) Dollars multiplied by the latest state equalization rate of the assessing unit.

(b) In addition to the exemption provide by paragraph (a) of this Section 3, 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 fifty (50%) percent of the Cold War Veteran disability rating; provided, however, that such exemption shall not exceed Forty Thousand (\$40,000) Dollars, or the product of Forty Thousand (\$40,000) 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.

(i) If a Cold War Veteran receives the exemption under Real Property Tax Law §458 or §458-a, the Cold War Veteran shall not be eligible to receive the exemption under this section.

(ii) The exemption provided by Section 3 herein shall be granted for a period of ten (10) years. The commencement of such ten (10) year period shall be governed pursuant to this subdivision. Where a qualified owner owns qualifying residential real property on the effective date of this local law, 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 local law. Where a qualified owner does not own qualifying residential real property on the effective date of this local law, such ten (10) year period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at least sixty (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 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 shall be continued for the remaining portion of the ten (10) year exemption period.

Section 4. Application Process.

Application for exemption shall be made by the owner(s), 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 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 re-file

each year. Applicants shall be required to re-file on or before the appropriate taxable status date if the percentage of disability increases or decreases or may re-file if other changes have occurred which affect qualification for an increase or decrease in the amount of exemption. 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.

Section 5. Effective Date.

This local law shall take effect upon the filing thereof in the office of the Secretary of State