

# Local Law Filing

(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 of \_\_\_\_\_ Delaware \_\_\_\_\_
- Town
- Village

Local Law No. 2 of the year 20 08

A local law to provide a real property tax exemption for Cold War Veterans.  
*(Insert Title)*

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Be it enacted by the \_\_\_\_\_ Town Board \_\_\_\_\_ of the \_\_\_\_\_  
*(Name of Legislative Body)*

- County
- City of \_\_\_\_\_ Delaware \_\_\_\_\_ as follows:
- Town
- Village

(If additional space is needed, attach pages the same size as this sheet, and number each.)

§1. Purpose.

This local law is adopted pursuant to Real Property Tax Law §458-b for the purpose of providing a partial exemption from Town of Delaware real property tax to Cold War Veterans and Qualified Owners of Qualified Residential Real property in the Town of Delaware.

§2. Definitions.

The terms "Cold War Veteran," "Armed Forces", "Active Duty," "Service Connected," "Qualified Owner," "Qualified Residential Real Property," "Latest State Equalization Rate" and "Latest Class Ratio" as used in this local law or as used in the application of this local law shall have the same meanings ascribed to such terms in Real Property Tax Law §458-b(1).

§3. Exemption.

A. Qualified Residential Real Property shall be exempt from taxation by the Town of Delaware to the extent of fifteen percent (15%) of the assessed value of such property, provided, however, that such exemption shall not exceed twelve thousand dollars (\$12,000.00) or the product of twelve thousand dollars (\$12,000.00) multiplied by the Latest State Equalization Rate of the Town of Delaware 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 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, Qualified Residential Real Property shall be exempt from taxation by the Town of Delaware to the extent of the product of the assessed value of such property multiplied by fifty percent (50%) of the Cold War Veteran disability rating, provided, however, that such exemption shall not exceed forty thousand dollars (\$40,000.00) multiplied by the Latest State Equalization Rate for the Town of Delaware or, in the case of a special assessing unit, the Latest Class Ratio, whichever is less.

§4. Limitations.

The exemption from taxation provided by this local law shall be subject to the limitations set forth in Real Property Tax Law §458-b(2)(c)(ii) and (iv).

§5. Application for Exemption.

Application for the exemption from taxation provided by this local law shall be made in conformance with the requirements of Real Property Tax Law §458-b(4)."

§6. If any clause, sentence, phrase, paragraph or any part of this local law shall for any reason be adjudged finally by a Court of competent jurisdiction to be invalid, such

judgment shall not effect, impair or invalidate the remainder of this local law, but shall be confined in its operation and effect to the clause, sentence, phrase, paragraph or any part thereof, directly involved in the controversy or action in which such judgment shall have been rendered. It is hereby stated to be the legislative intent that the remainder of this local law would have been adopted had any such provisions not been included.

§7. This local law shall take effect immediately upon filing in the office of 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. \_\_\_\_\_ of 20 08 of the ~~(County)(City)(Town)(Village)~~ of \_\_\_\_\_ Delaware was duly passed by the \_\_\_\_\_ Town Board on March 19 20 08, in accordance with the applicable (Name of Legislative Body) provisions of law.

~~**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 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

Tess McBeath, Town Clerk

Date: 3-19-08

(Seal)

**(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)**

STATE OF NEW YORK  
COUNTY OF SULLIVAN

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.



Signature  
Kenneth C. Klein, Town Attorney

Title

~~County~~  
~~City~~ Delaware  
Town  
~~Village~~

Date: 3-19-08