

**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 Town of Duanesburg☒ **Town**☐ **Village****Local Law No.** 3 **of the year 20** 08**A local law** PROVIDING FOR A COLD WAR VETERANS EXEMPTION PURSUANT TO*(Insert Title)*SECTION 458-B OF THE REAL PROPERTY TAX LAW OF THE STATE OFNEW YORK.**Be it enacted by the** Duanesburg Town Board **of the**  
*(Name of Legislative Body)*☐ **County**☐ **City** of Duanesburg**as follows:**☒ **Town**☐ **Village**

See attached

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

**(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. 3 of 20 08 of the (County)(City)(Town)(Village) of Duanesburg was duly passed by the Duanesburg Town Board on October 9 20 08, 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 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.)**

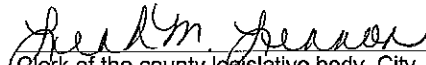
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority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

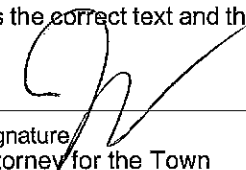
(Seal)

Date: October 9, 2008

**(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 Schenectady

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  
Attorney for the Town  
\_\_\_\_\_  
Title

County \_\_\_\_\_  
City of Duanesburg  
Town \_\_\_\_\_  
Village \_\_\_\_\_

Date: October 9, 2008

## TOWN OF DUANESBURG

Local Law No.   3   of the year 2008

### A LOCAL LAW PROVIDING FOR A COLD WAR VETERANS EXEMPTION PURSUANT TO SECTION 458-b OF THE REAL PROPERTY TAX LAW OF THE STATE OF NEW YORK.

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

#### SECTION 1.        AUTHORITY

This local law is enacted pursuant to the authority of Chapter 655 of the laws of 2007, '1, effective January 3, 2008, constituting Chapter 50-A of the Consolidated Laws of the State of New York, as amended by Chapter 6 of the laws of 2008, § 2, effective January 3, 2008, authorizing towns to adopt a local law to grant Cold War veterans who meet the requirements set forth in Section 458-b of the New York State Real Property Tax Law with a real property tax exemption.

#### SECTION 2.        PURPOSE

In light of the sacrifice made by cold war veterans, it is deemed advantageous by the Town Board of the Town of Duanesburg to enact a local law electing to provide for a Cold War Veterans Exemption pursuant to Section 458-b of the Real Property Tax Law of the State of New York.

#### SECTION 3.        DEFINITIONS

As used in this local law:

(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 second, nineteen hundred forty-five to December twenty-sixth, nineteen hundred ninety-one, 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 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 New York State Board of Real Property Tax Services pursuant to article twelve of Chapter 50-A of the New York State Real Property Tax Law.

(h) "Latest class ratio" means the latest final class ratio established by the New York State Board of Real Property Tax Services pursuant to title one of article twelve of Chapter 50-A of the New York State Real Property Tax Law for use in a special assessing unit as defined in section eighteen hundred one of Chapter 50-A of the New York State Real Property Tax Law.

#### SECTION 4. EXEMPTION

"Qualifying residential real property" shall be exempt from taxation to the extent provided for in New York State Real Property Tax Law Section 2(a)(ii), being fifteen (15%) percent of the assessed value of such property; provided, however, that such exemption shall not exceed twelve thousand (\$12,000) dollars or the product of twelve thousand (\$12,000) 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.

## SECTION 5.           DISABILITY EXEMPTION

In addition to the exemption provided by New York State Real Property Tax Law Section 458-b subdivision (a), the Town of Duanesburg hereby adopts the following disability exemption as provided in subdivision (b) of said law: where the Cold War Veteran received a compensation rating from the United States Department of Veteran 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 6.           DURATION OF EXEMPTION

The exemption provided by Section 4 of this Local Law shall be granted for a period of ten years. The commencement of such ten year period shall be governed pursuant to this Section. Where a qualified owner owns qualifying residential real property on the effective date of this Local Law, 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 Local Law. Where a qualified owner does not own qualifying residential real property on the effective date of this Local Law, 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 Section for the unexpired portion of the ten year exemption period.

## SECTION 7.           VALIDITY

See Real Property Tax Law Section 458-b(2)(a), effective as of January 3, 2008.

## SECTION 8.           EFFECTIVE DATE

This local law shall be effective October 9, 2008.