## Local Law Filing

## (Use this form to file a local law with the Secretary of State.)

of Croton-on	Hudson			
Local Law N	o. <u>03</u>		of the year 20 <sup>24</sup>	
A local law	TO AMEND PROV	ISIONS OF CHAPTE	R 204 OF THE CODE OF	THE VILLAGE OF
	(Insert Title) CROTON-ON-HUI	DSON TO INCREASI	E THE REAL PROPERTY T	AX EXEMPTION F
	QUALIFYING COL	D WAR VETERANS	AND TO AMEND THE ALT	ERNATIVE VETER
	TAX EXEMPTION	TO PROVIDE FOR	AN EXEMPTION FOR GOL	D STAR PARENTS
Be it enacte	u by the	Board of Trustees		
County	☐City ☐Towr	n ⊠Village		
of Croton-on	Hudson			as follo

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

DOS-0239-f-I (Rev. 06/12)

### VILLAGE OF CROTON-ON-HUDSON BOARD OF TRUSTEES

#### **LOCAL LAW NO. 03-2024**

A LOCAL LAW TO AMEND PROVISIONS OF CHAPTER 204 OF THE CODE OF THE VILLAGE OF CROTON-ON-HUDSON TO INCREASE THE REAL PROPERTY TAX EXEMPTION FOR QUALIFYING COLD WAR VETERANS AND TO AMEND THE ALTERNATIVE VETERANS TAX EXEMPTION TO PROVIDE FOR AN EXEMPTION FOR GOLD STAR PARENTS

Be it enacted by the Board of Trustees of the Village of Croton-on-Hudson as follows:

**Section One.** Section 204-28, Exemption granted; limitations, of the Code of the Village of Croton-on-Hudson is hereby amended as follows:

## § 204-28. Exemptions granted; limitations.

Qualifying residential real property shall be exempt from taxation up to a maximum of \$75,000 of assessed value for the Basic Exemption and \$250,000 of assessed value for the disability exemption. The applicable maximum assessment shall be multiplied by the current equalization rate each yar to determine the assessment exemption amount.

**Section Two**. Section 204-21, Exemption granted; limitations, of the Code of the Village of Croton-on-Hudson is hereby amended to add a new Subsection D to read as follows:

D. For purposes of this Article, a Gold Star Parent shall mean the parent or parents of a child who died in the line of duty while serving in the United States armed forces during a period of war, or as otherwise defined in Real Property Tax Law § 458-a(7)(a) as amended. As set forth in § 458-a of the Real Property Tax Law, the residential real property owned by a Gold Star Parent shall be eligible to receive the maximum real property tax exemption allowable pursuant to Subsections A and B of this section, provided that such real property is the primary residence of the Gold Star Parent.

#### Section Three. Severability.

If any section, subsection, clause, phrase or other portion of this Local Law is, for any reason, declared invalid, in whole or in part, by any court, agency, commission, legislative body or other authority of competent jurisdiction, such portion shall be deemed a separate, distinct and independent portion. Such declaration shall not affect the validity of the remaining portions thereof, which other portions shall continue in full effect.

#### Section Four. Effective Date.

This local law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.

# (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, design	gnated as local law N	o. 03			of 20 <sup>24</sup>	of
the (County)(City)(Town)(Village) of Croton-on-Hudson	n					
Village Board of Trustees (Name of Legislative Body)	on February 28	2024	_, in accor	dance with	the applic	able
provisions of law.			•			
(Passage by local legislative body with approvachief Executive Officer*.)  I hereby certify that the local law annexed hereto, designations.		_	after disa		y the Elec	
the (County)(City)(Town)(Village) of			<del> </del>	was duly	passed by	the
***************************************	on	20	, and wa	is (approve	ed)(not app	proved
(Name of Legislative Body)						
(repassed after disapproval) by the(Elective Chief Execu	utive Officert)		and v	vas deeme	d duly ado	pted
on 20, in accordance with the	· ·					
3. (Final adoption by referendum.) I hereby certify that the local law annexed hereto, design						
the (County)(City)(Town)(Village) of				was duly	passed by	the
	on	20	, and was	(approved	l)(not appr	oved)
(Name of Legislative Body)				· · ·	, , ,	·
(repassed after disapproval) by the	utive Officer*)		on _		20	.•
Such local law was submitted to the people by reason o vote of a majority of the qualified electors voting thereor						
20, in accordance with the applicable provisions	-	,,				
1. (Subject to permissive referendum and final add hereby certify that the local law annexed hereto, desig	option because no va Inated as local law No	) <b>.</b>		of 20_	of	
he (County)(City)(Town)(Village) of				was duly	passed by	the
	on	20	, and was	(approved)	(not appro	ved)
Name of Legislative Body)						
repassed after disapproval) by the	tive Officer*)	on		20	Such l	ocal
aw was subject to permissive referendum and no valid	petition requesting su	ich referend	um was file	ed as of		
20, in accordance with the applicable provisions	of law.					

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<sup>\*</sup> 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.

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	pal Home Rule Law, and havin						
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thereon at	· the (special)(general) election	neid on	20	_, became opera	ive.		
6 (Cour	ity local law concerning adop	tion of Charter \					
	ertify that the local law annexed		s local law No	,		of 20	of
	y ofS						
November	20, pursu	ant to subdivisions 5	and 7 of secti	on 33 of the Mun	icinal Home Rule	alaw an	d havina
	he affirmative vote of a majority						
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quamica c	icolors of the towns of said cod	inty considered as a c	int voting at s	ala general electi	on, became ope	rative.	
(If any oth	ner authorized form of final ac	doption has been fol	lowed, please	e provide an app	ropriate certifi	cation.)	
I further ce	ertify that I have compared the p	preceding local law wi	th the original	on file in this offi	ce and that the s	same is a	
correct tra	nscript therefrom and of the wh	ole of such original lo	cal law, and w	as finally adopter	t)in the manner	indicated i	in
paragraph	above.			/////	<b>^</b> . )		
				MXV	w		
			Clerk of the co	ounty legislative bo	dy, City, Town or	Village Cler	Kar _ //-
			officer design	ated by local egisla	itive body Paul	une i	OF Some
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On motion of TRUSTEE SIMON, seconded by TRUSTEE POLITI, the following resolution was unanimously adopted by the Board of Trustees of the Village of Croton-on-Hudson, New York with the following a 5-0 vote:

#### Resolution #-2024

WHEREAS, the Village of Croton-on-Hudson would like to amend provisions of Chapter 204, Taxation, of the Code of the Village of Croton-on-Hudson to increase the real property tax exemption for qualifying Cold War veterans and to amend the alternative veterans tax exemption to provide for an exemption for Gold Star parents; and

WHEREAS, Local Law Introductory No. 2 of 2024 was drafted for such purposes; and

WHEREAS, the Village Board held a public hearing to consider Local Law Introductory No. 2 of 2024, which was opened and closed on February 28, 2024,

NOW THEREFORE BE IT RESOLVED: that the Village Board of Trustees hereby adopts Local Law Introductory No. 2 of 2024, amending provisions of Chapter 204, Taxation, of the Code of the Village of Croton-on-Hudson to increase the real property tax exemption for qualifying Cold War veterans and to amend the alternative veterans tax exemption to provide for an exemption for Gold Star parents, which upon adoption becomes Local Law No. 3 of 2024.

Pated: February 28, 202	4
******	******
State of New York	)
	SS:
County of Westchester	)

I, Pauline DiSanto, Clerk of the Village of Croton-on-Hudson, in the County of Westchester, State of New York, do hereby certify that the annexed resolution is a copy of an original on file in my office and has been duly adopted at a regular meeting of the Board of Trustees of said Village held on the 28<sup>th</sup> of February 2024.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the said Village this 61st day of March 2024.

へのなど) (Seal)

Village Clerk