

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 Ilion, Herkimer County, New York
- Town
- Village

RECEIVED
MISC. RECORDS

OCT 27 2008

DEPARTMENT OF STATE

Local Law No. 4 of the year 20 08

A local law Cold War Veteran Exemption from Real Property tax
(Insert Title)

Be it enacted by the Village Board of Ilion of the
(Name of Legislative Body)

- County
- City of Ilion, Herkimer County, New York
- Town
- Village

as follows:

See text as set forth on attached Schedule "A"

(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. 4 of 20 08 of the (County)(City)(Town)(Village) of Iliion was duly passed by the Village Board on October 22 20 08, in accordance with the applicable 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 XXX 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 XXX 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.

Lucia B. Coffin
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: *October 23, 2008*

(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 *ONEIDA*

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 *Richard V. Breyer*
Title *Village Attorney*

County _____
City of *Village of Ilion, Herkimer County, New York*
Town _____
Village _____

Date: *10/23/2008*

SCHEDULE "A"

Local Law # 4 of the Year 2008 Of the Village of Ilion

Local Law for Cold War Veterans' Exemption from Real Property Taxation

IT IS HEREBY ENACTED that the following section of the Code be amended as follows:

Section 215: Taxation

Exemption for Cold War Veterans

1. As used in this section:
 - 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 state board pursuant to article twelve of the New York State Real Property Tax Law.
 - h. "Latest class ratio" means the latest final class ratio established by the state board pursuant to title one of article twelve of the New York Real Property Tax Law for use in a special assessing unit as defined in section eighteen hundred one of the New York Real Property Tax Law.
2. As authorized by Section 458-b of the Real Property Tax Law, the Village of Ilion provides that qualifying residential real property shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property; provided however, that such exemption shall not exceed eight thousand dollars (\$8,000) or the product of eight thousand dollars (\$8,000) 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.
3. In addition to the exemption provided by Section 2, 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 percent (50%) of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed forty thousand dollars (\$40,000), or the product of forty thousand dollars (\$40,000) 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.
4. Limitations.
- a. The exemption from taxation provided by this subdivision shall be applicable to county, city, town, and village taxation, but shall not be applicable to taxes levied for school purposes.
 - b. If a Cold War veteran receives the exemption under section four hundred fifty-eight or four hundred fifty-eight-a of the New York State Real Property Tax Law, the Cold War veteran shall not be eligible to receive the exemption under this section.
 - c. The Village of Ilion may adopt a local law to reduce the maximum exemption allowable in Section 2 and 3 to six thousand dollars (\$6,000) and thirty thousand dollars (\$30,000), respectively or four thousand dollars (\$4,000) and twenty thousand dollars (\$20,000), respectively.
 - d. The exemption provided by Section 2 shall be granted for a period of ten (10) years. The commencement of such ten year period shall be governed pursuant to this subparagraph. Where a qualified owner owns qualifying residential real property on the effective date of the local law providing for such exemption, 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 the local law providing for such exemption. Where a qualified owner does not own qualifying residential real property on the effective date of the local law providing for such exemption, 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 subdivision for the unexpired portion of the ten year exemption period.

5. Application for exemption shall be made by the owner, or all of the owners, 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 refile each year. Applicants shall be required to refile on or before the appropriate taxable status date if the percentage of disability percentage increases or decreases or may refile if other changes have occurred which affect qualification for an increased or decreased 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.
6. This local law may be repealed by the Ilion Village Board of Trustees. Such repeal shall occur at least ninety days prior to the taxable status date of the Village.

This law shall take effect immediately upon its filing with the Secretary of State.