

**LOCAL LAW TO BE ENACTED BY
THE BOSTON TOWN BOARD
TOWN OF BOSTON, NEW YORK**

2018 LOCAL LAW NO. 1

A LOCAL LAW Amending Local Law 4 of 2008, Which Affords a Real Property Tax Exemption for Cold War Veterans, to Remove the Ten-Year Limitation on that Tax Exemption.

**BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF BOSTON AS
FOLLOWS:**

Section 1. Legislative Intent.

The Cold War Veteran's real property tax exemption permits veterans of the Cold War to claim a 10% exemption on certain qualifying real property. That exemption originally was available for only ten years, but this Local Law reflects a recent amendment of § 458-b of the New York State Real Property Tax Law, and provides that the exemption now will be available as long as the veteran owns the qualifying property.

Section 2. Amend Local Law 4 of 2008.

Chapter 111 of the Boston Town Code, *Taxation*, at Article V, § 111-9 Exemption Stated, is hereby amended to read in its entirety as follows:

§ 111-9. Exemption Stated.

The Town Board of the Town of Boston hereby grants to taxpayers within the Town of Boston who are Cold War Veterans as defined in Real Property Tax Law of the State of New York Section 458-b a partial exemption from real property taxation to the extent of 10% of the assessed value of such property provided that such exemption shall not exceed \$8,000.00 or the product of \$8,000.00 multiplied by the latest state equalization rate of the of the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less. If the taxpayer is eligible for both the Cold War Exemption and the Alternate Veterans Exemption, the taxpayer may choose one the two exemptions, but not both. The taxpayer must make a written designation of the choice of exemption, otherwise the Town Assessor may make the choice for the taxpayer. Unless repealed by local law, the exemption provided for by this section will be available as long as the Cold War Veteran owns the qualifying property.

Section 3. Authority.

This Local Law is enacted pursuant to New York State Real Property Tax Law § 458-b, amended by Chapter 290 of the Laws of 2017.

Section 4. Severability.

A. This Local Law shall be deemed to supersede and repeal any other Local Laws to the extent therein inconsistent herewith.

B. If any part of this Local Law shall be judicially declared invalid void unconstitutional or unenforceable all unaffected provisions hereof shall survive such declaration and this Local Law shall remain in full force and effect as if the invalidated portion had not been enacted.

C. Nothing herein shall be deemed to be a waiver or restriction upon any rights and powers available to the Town of Boston to further regulate the subject matter of this Local Law.

Section 5. Effective Date.

This Local Law shall become effective upon filing with the Secretary of State of the State of New York as required by the Municipal Home Rule Law

Sponsor: Supervisor Keding