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LOCAL LAW NO 4
OF
THE YEAR 2008

A LOCAL LAW, TO AMEND TOWN CODE CHAPTER 111, TAXATION THROUGH THE ENACTMENT OF A LOCAL LAW ESTABLISHING A REAL PROPERTY TAXATION EXEMPTION FOR COLD WAR VETERANS

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

Section 1. Legislative Intent

This Local Law is intended to grant a reduction in the amount of property taxes paid by qualifying persons who are Cold War Veterans as defined in Real Property Tax Law Section 458-b.

Section 2.

That *Taxation*, codified at Chapter 111 of the Boston Town Code, be and it is hereby amended to create a new Article V 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.

Section 3. Miscellaneous

- 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 4. 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.