

# 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    Town    Village  
*(Select one.)*

of Cayuga

Local Law No. 3 of the year 2023

A local law providing for an exemption from Real Property taxes for Cold War Veterans as authorized  
*(Insert Title)*  
by section 458-b of New York Real Property Tax Law

Be it enacted by the Cayuga County Legislature of the  
*(Name of Legislative Body)*

County    City    Town    Village  
*(Select one.)*

of Cayuga as follows:

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

RESOLUTION NO. 171-23 4/25/23 COA LL ADOPT COLD WAR EXEMPT

**TO ADOPT LOCAL LAW NO. 3 for the year 2023, A LOCAL LAW PROVIDING FOR AN EXEMPTION FROM REAL PROPERTY TAXES FOR COLD WAR VETERANS AS AUTHORIZED BY SECTION 458-b OF NEW YORK REAL PROPERTY TAX LAW**

BY: Hon. Hans Pecher, Chair, Ways & Means Committee

**WHEREAS**, Local Law No. 3 for the year 2023 was presented to the Cayuga County Legislature on March 28, 2023; and,

**WHEREAS**, pursuant to law and after proper notice being duly given, the County Legislature held a public hearing on said Local Law No. 3 for 2023 on April 25, 2023, at 5:30 P.M.; now, therefore be it

**RESOLVED**, that Local Law No. 3 of 2023, entitled "A LOCAL LAW PROVIDING FOR AN EXEMPTION FROM REAL PROPERTY TAXES FOR COLD WAR VETERANS AS AUTHORIZED BY SECTION 458-b OF NEW YORK REAL PROPERTY TAX LAW" as so designated, be and the same is hereby enacted, waiving any and all defects and informalities in the adoption thereof; and be it further

**RESOLVED**, that the Clerk of the Cayuga County Legislature is directed to publish notice of the adoption of Local Law No. 3 of 2023 in the official newspapers of Cayuga County, one time per week, the first publication to be within ten (10) days of its effective date.



*State of New York }  
County of Cayuga }*

*I do hereby certify, that I have compared the forgoing copy of a Resolution duly passed and adopted by the Cayuga County Legislature at a meeting held on the 25th day of April 2023 with the original Resolution, and that the same is a true and correct copy and transcript thereof, and the whole thereof.*

*Given under my hand and official seal April 26, 2023*

*Sheila P. Smith*

*Clerk, Cayuga County Legislature*

LOCAL LAW NO. 3 FOR THE YEAR 2023

**A LOCAL LAW PROVIDING FOR AN EXEMPTION FROM REAL PROPERTY TAXES FOR  
COLD WAR VETERANS AS AUTHORIZED BY SECTION 458-b OF NEW YORK REAL  
PROPERTY TAX LAW**

**BE IT ENACTED** by the County Legislature of the County of Cayuga, as follows:

**SECTION 1.** Purpose:

The purpose of this local law is to provide for a real property tax exemption from Cayuga County real property taxes for Cold War Veterans, pursuant to New York Real Property Tax Law Section 458-b.

**SECTION 2.** Definitions:

(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 (i) was discharged or released therefrom under honorable conditions, or (ii) has a qualifying condition, as defined in [section three hundred fifty of the executive law](#), and has received a discharge other than bad conduct or dishonorable from such service, or (iii) is a discharged LGBT veteran, as defined in [section three hundred fifty of the executive law](#), and has received a discharge other than bad conduct or dishonorable from such service.

(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 state equalization rate or special equalization rate established by the commissioner pursuant to article twelve of this chapter. The commissioner shall establish a special equalization rate if it finds that there has been a material change in the level of assessment since the establishment of the latest state equalization rate, but in no event shall such special equalization rate exceed one hundred. In the event that the state

equalization rate exceeds one hundred, then the state equalization rate shall be one hundred for the purposes of this section. Where a special equalization rate is established for purposes of this section, the assessor is directed and authorized to recompute the Cold War veterans exemption on the assessment roll by applying such special equalization rate instead of the latest state equalization rate applied in the previous year and to make the appropriate corrections on the assessment roll, notwithstanding the fact that such assessor may receive the special equalization rate after the completion, verification and filing of such final assessment roll. In the event that the assessor does not have custody of the roll when such recomputation is accomplished, the assessor shall certify such recomputation to the local officers having custody and control of such roll, and such local officers are hereby directed and authorized to enter the recomputed Cold War veterans exemption certified by the assessor on such roll.

(h) "Latest class ratio" means the latest final class ratio established by the commissioner pursuant to title one of article twelve of this chapter for use in a special assessing unit as defined in [section eighteen hundred one](#) of New York State Real Property Tax Law.

### **SECTION 3. Grant of Exemption:**

As authorized by Real Property Tax Law Section 458-b, the County of Cayuga is hereby opting into the Cold War Veterans' partial real property tax exemption to the extent of fifteen (15) percent first 60,000 dollars of assessed value on qualified residential real property.

- A. Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed \$9,000 or the product of \$9,000 multiplied by the latest state equalization rate of the assessing unit, whichever is less.
- B. In addition to the exemption provided in subparagraph (a) of this section, 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 50% of the Cold War Veteran disability rating; provided, however, that such exemption shall not exceed \$30,000, or the product of \$30,000 multiplied by the latest state equalization rate for the assessing unit, whichever is less.

### **SECTION 4. Duration:**

As authorized by Real Property Tax Law Section 458-b, the County of Cayuga is hereby opting to remove the 10-year limit on the Cold War Veterans' partial real property tax exemption.

### **SECTION 5. Limitations:**

- A. The exemption from taxation provided by this local law shall be applicable to County of Cayuga ad valorem taxes but shall not be applicable to taxes levied for or relieved for school purposes.
- B. If the Cold War Veteran received the exemption pursuant to Section 458 of the Real Property Tax Law or Section 458-a of the Real Property Tax Law, the Cold War Veteran shall not be eligible to receive the exemption under this local law.
- C. Application for the exemption shall be made by the owners, or all of the owners, of the property on a form prescribed by the state subject to the terms and conditions set forth in Real

Property Tax Law Section 458-b. 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 increases or decreased 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 penalties prescribed in the Penal Law.

**SECTION 6. Severability:**

It is the intent of the Legislature that in the event that any clause, sentence, paragraph, section or part of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment, decree or order shall not affect, impair, effect or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment, decree or order shall have been rendered and that the remainder of this Local Law shall not be affected thereby and shall remain in full force and effect.

**SECTION 7. Effective Date:**

This local law shall take effect upon filing with the New York State Secretary of State.

(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 2023 of the (County)(City)(Town)(Village) of County of Cayuga was duly passed by the Cayuga County Legislature on April 25 2023, 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 \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted 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) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_.

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 Cayuga County was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (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.

*Deputy Clerk, Amelia Morgan*  
Clerk of the county legislative body, City, Town or Village Clerk or  
officer designated by local legislative body

Date: 4/27/23

(Seal)

