

LOCAL LAW NO. 6 OF 2023
TOWN OF NEW BERLIN, NEW YORK
A LOCAL LAW AUTHORIZING A REAL PROPERTY TAX
EXEMPTION FOR COLD WAR VETERANS

BE IT ENACTED by the Town Board of New Berlin as follows:

Section 1. This Local Law will repeal Local Law # 3 filed on October 03, 2023

Section 2. Legislative Intent

The Real Property Tax Law of the State of New York was amended by adding a new section 458-b authorizing a real property tax exemption for Cold War Veterans. It is the intention of this Common Council, by passage of this newly adopted Local Law, to provide the exemptions under Section 458-b of the Real Property Tax Law to eligible persons for purposes of taxes levied by the Town of New Berlin.

Section 3. Definitions

a) "Cold War veteran" means a person, male or female, who served on active duty in the United States armed during the time period from September second, nineteen hundred forty-five to December twenty-sixth, nineteen hundred ninety-one, 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 this chapter.

(h) "Latest class ratio" means the latest final class ratio established by the state board 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 this chapter.

Section 4. Exemptions

(a) The Town Board of New Berlin adopts this local law to provide that qualifying residential real property shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed value of such property; provided however, that such exemption shall not exceed fifteen thousand dollars or the product of fifteen thousand dollars 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.

(b) In addition to the exemption provided by paragraph (a) of this subdivision, where the Cold War veteran received a compensation rating from the United States Department of 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 of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed fifty thousand dollars, or the product of fifty thousand dollars 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.

Section 5. Limitations

(a) The exemption from taxation provided by this subdivision shall be applicable to Town real property taxes, commencing with the 2024 assessment rolls, 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 Real Property Tax Law, the Cold War veteran shall not be eligible to receive the exemption under this section.

(c) Application for exemption shall be made 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. 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.

(d) This law shall remain in effect for each taxable year, unless repealed by local law at least ninety days prior to the Town's taxable status date.

Section 6. Effective Date

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

MOTION INTRODUCED BY: Sarah Wales-Wright SECONDED BY: John Parks

ROLL CALL VOTE

STOCKWELL: A RIFANBURG: Y PARKS: Y WALES-WRIGHT: Y

YES: 3 NO: 0 ABSTENTION: 0 ABSENT: 1 VACANCY: 1

CARRIED: X NOT CARRIED:

(Seal)

DATED November 13, 2023

Deborah Barker, Town Clerk