

ADOPTED: September 23, 2024

RESOLUTION TO ADOPT LOCAL LAW 3 OF 2024 ENTITLED A LOCAL LAW AMENDING CHAPTER 131 OF THE TOWN CODE, TO ADD ARTICLE VIII ENTITLED REAL PROPERTY TAX EXEMPTION FOR COLD WAR VETERANS

At a regular meeting of the Town Board of the Town of Ontario, County of Wayne, New York, held at the Town Hall at 1850 Ridge Road, Ontario, NY 14519 on the 23rd day of September 2024 at 7:00 p.m;

WHEREAS, a public hearing was held thereon the 26th day of August 2024, at which time all interested persons were given an opportunity to be heard thereon; and

WHEREAS, the Town Board having determined that the adoption of this Local Law is a Type II action pursuant to 6 NYCRR tit. 6 § 617.5 (c)(33), and therefore not subject to review under the State Environmental Quality Review Act (SEQRA).

NOW THEREFORE BE IT RESOLVED, that Local Law 3 of 2024 be enacted as follows:

A LOCAL LAW AMENDING CHAPTER 131 OF THE TOWN CODE, TO ADD ARTICLE VIII ENTITLED REAL PROPERTY TAX EXEMPTION FOR COLD WAR VETERANS

A copy of said Local Law is annexed hereto and made a part hereof.

Local Law No. 3 of 2024

Town of Ontario, County of Wayne

LOCAL LAW NO. 3 OF 2024, LOCAL LAW AMENDING CHAPTER 131 OF THE TOWN CODE, TO ADD ARTICLE VIII ENTITLED REAL PROPERTY TAX EXEMPTION FOR COLD WAR VETERANS

Be it enacted by the Town Board of the Town of Ontario as follows:

Section 1. Purpose and Intent

The purpose of this Article is to grant cold war veterans who meet the requirements set forth in Section 458-b of the New York State Real Property Tax Law with a real property tax exemption.

Section 2. Chapter 131 of the Town Code Amended

Chapter 131 of the Town Code is amended as set forth on the Chapter annexed hereto.

Section 3. Severability

If any of the provisions in the foregoing local law be decided by a court having jurisdiction to be unconstitutional or invalid, the same shall not affect the validity of the foregoing local law as a whole, or any part thereof, other than the part so decided to be unconstitutional or be invalid.

Section 4. Effective Date

This Local Law shall take effect upon its filing in the office of the Secretary of State and shall apply to assessment rolls based on taxable status dates occurring on or after such date.

Article VIII
Cold War Veterans Tax Exemption

[Adopted _____, 2024 by L.L. No. 3-2024]

§131-29. Definitions.

As used in this Article:

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-six, nineteen hundred ninety-one, was discharged or released therefrom under honorable conditions and satisfies any other requirements set forth in Section 458-b(1)(a) of the New York Real Property Tax Law.

ARMED FORCES – means the United States Army, Navy, Marine Corps, Air Force, and Coast Guard.

ACTIVE DUTY – means full-time duty in the United States armed forces, other than active duty training.

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.

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.

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 portions 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 subject to such time limitations, if any, as are set forth in Section 458-b(1)(f) of the New York State Real Property Tax Law.

LATEST CLASS RATIO – means the latest final class ratio established by the New York State Board of Real Property Tax Services pursuant to Article Twelve of the New York State Real

Property Tax Law for use in a special assessing unit as defined in Section 1801 of the New York State Real Property Tax Law.

§131-30. Exemption Authorized.

Pursuant to the authority granted by § 458-b of the Real Property Tax Law (RPTL) for "Exemption for Cold War Veterans," real property in the Town of Ontario which meets the requirements for qualified residential real property, as defined in Real Property Tax Law § 458-b, shall be exempt from taxation by the Town of Ontario to the extent authorized therein, subject to the maximum exemptions set forth herein.

§131-31. Exemption for Cold War Veterans.

Qualifying real property (as defined in Real Property Tax Law § 458-b) within the Town of Ontario shall be exempt from taxation pursuant to New York Real Property Tax Law § 458-b at the 10% exemption level with a maximum exemption of up to \$8,000.

§131-32. Exemption for Cold War Veterans with Service-Connected Disability.

Qualifying real property (as defined in Real Property Tax Law § 458-b) within the Town of Ontario shall be exempt from taxation pursuant to New York Real Property Tax Law § 458-b to the extent of the product of the assessed value of such property, multiplied by 50% of the Cold War veteran disability rating, with a maximum exemption of up to \$40,000.

§131-33. Application.

In order to receive an exemption, application for exemption under this article shall be made by the owner of the real property. Application and granting of the exemption, including qualification for this exemption, will be governed as set forth at New York Real Property Tax Law § 458-b.

§131-34. Ten-year Limitation not Applicable.

This exemption shall apply to qualifying owners of qualifying real property for as long as they remain qualified owners, without regard to the ten-year limitation.