

## LOCAL LAW NO. 2 OF 2024

A LOCAL LAW amending Chapter 168 (Taxation) of the Village Code is amended to add a new Article IX establishing a tax exemption for war veterans.

BE IT ENACTED by the Board of Trustees of the Village of Quogue as follows:

**SECTION 1. Amendment.** Chapter 168 (Taxation) of the Village Code is amended to add a new Article VIII, Sections 168-45 through 168-52 as follows:

### ARTICLE IX EXEMPTION FOR WAR VETERANS

**§168-45. Definitions.** As used in this article, the following terms shall have the meanings indicated:

**VETERAN** - A person who served in the active military, naval, or air services during a period of war or who was a recipient of the armed forces expeditionary medal, naval expeditionary medal, marine corps expeditionary medal or global war on terrorism expeditionary medal, and who was discharged or released therefrom under honorable conditions.

**COLD WAR VETERAN** - A person, male or female, who served on active duty for a period of more than 365 days in the United States Armed Forces, during the time period from September 2, 1945, to December 26, 1991, was discharged or released therefrom under honorable conditions and has been awarded the Cold War Recognition Certificate as authorized under Public Law 105-85, the 1998 National Defense Authorization Act.

**§168-46. Exemption granted.**

A. Pursuant to Real Property Tax Law §458-a, qualifying residential property in the Village of Quogue, owned by a qualifying owner, 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 \$75,000 or the product of \$75,000 multiplied by the latest uniform percentage of value established by resolution of the Board of Trustees.

B. In addition to the exemption provided by Subsection A, where the veteran served in a combat theatre or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, or the Armed Forces expeditionary medal, Navy expeditionary medal, Marine Corps expeditionary medal, or Global War on Terrorism expeditionary medal, qualifying residential property shall also be exempt from taxation to the extent of 10% of the assessed value of such property; provided, however, that such exemption shall not exceed \$50,000 or the product of \$50,000 multiplied by the latest uniform percentage of value established by resolution of the Board of Trustees.

C. In addition to the exemptions provided by Subsections A and B of this section, where the veteran received a compensation rating from the United States Veterans Administration 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 veteran's disability rating; provided, however, that such exemption shall not exceed \$250,000 or the product of \$250,000 multiplied by the latest uniform percentage of value established by resolution of the Board of Trustees, whichever is less. For the purposes of this subsection, where a person who served in the active military, naval or air service during a period of war died in service of a service-connected disability, such person shall be deemed to have been assigned a compensation rating of 100%.

D. In addition to the exemptions provided by Subsections A and B of this section, where there is a parent of a child who died in the line duty while serving in the United States Armed Forces during a period of war (Gold Star Parent), qualifying residential real property shall also be exempt from taxation to the extent of 15% of the assessed value of such property and such Gold Star Parent shall also qualify for the additional 10% exemption where the child served in a combat theater or combat zone of operation, documented by the award of a United States campaign ribbon or service medal, provided that such property shall be the primary residence of the Gold Star Parent; however, this exemption shall not be eligible for the additional service-connected disability exemption on their primary residence as provided for in Subsection C of this section.

#### **§168-47. Cold War exemption granted.**

A. Pursuant to Real Property Tax Law § 458-b, qualifying residential real property in the Village of Quogue, owned by a qualifying owner, 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 \$75,000 or the product of \$75,000 multiplied by the latest uniform percentage of value established by resolution of the Board of Trustees, whichever is less.

B. In addition to the exemption provided by Subsection A of this section, 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 50% of the cold war veteran disability rating; provided, however, that such exemption shall not exceed \$250,000 or the product of \$250,000 multiplied by the latest uniform percentage of value established by resolution of the Board of Trustees, whichever is less.

C. If a Cold War veteran receives the exemption provided under §168-46, the Cold War veteran shall not be eligible to receive the exemption under this section.

**§168-48. Application for exemption.** Application for such exemption must be made by the owner, or all of the owners, of the property on a form prescribed by the State Board. The owner or owners shall file the completed form in the Village Clerk's office on or before the appropriate taxable status date.

**§168-49. Limitations.** Such exemption shall not be granted to an applicant unless:

- (1) The applicant resides in the Village of Quogue;
- (2) The property is the primary residence of the applicant located in the Village of Quogue; and
- (3) The property is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to such exemption.

**§168-50. Property held in trust.** Notwithstanding any other provision of law to the contrary, the provisions of this article shall apply to any real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to this article, were such person or persons the owner or owners of such real property.

**§168-51. Penalties for offenses.** Any conviction of having made any willful false statement in the application for such exemption shall be subject to the penalties prescribed in the Penal Law.

**§168-52. When effective.** With respect to the Village assessment roll based on the taxable status date of January 1, 2024, application for the exemption provided for in §168-46 may be filed after the taxable status date of January 1, 2024, provided that such application is filed on or before January 31, 2024.

**SECTION 2. Authority.** The proposed local law is enacted pursuant to §458 of the NYS Real Property Tax Law and the Municipal Home Rule Law §10(1)(ii)(a)(8), §10(1)(ii)(e)(1) and §10(2).

**SECTION 3. Severability.** If any section or subsection, paragraph, clause, phrase, or provision of this law shall be adjudged invalid or held unconstitutional by any court of competent jurisdiction, any judgment made thereby shall not affect the validity of this law as a whole, or any part thereof other than the part or provision so adjudged to be invalid or unconstitutional.

**SECTION 4. Effective Date.** This local law shall take effect upon filing with the Secretary of State pursuant to Municipal Home Rule Law.