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| *Local Law Filing* | New York State Department of State  Division of Corporations, State Records and Uniform Commercial Code  One Commerce Plaza, 99 Washington Avenue  Albany, NY 12231-0001  www.dos.ny.gov |

**(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 New Lebanon**

**Local Law No. \_\_ of the year 2017**

**A LOCAL LAW TO AMEND CHAPTER 185 OF THE CODE OF THE TOWN OF NEW LEBANON IN RELATION TO A REAL PROPERTY TAX EXEMPTION FOR REAL PROPERTY OWNED BY COLD WAR VETERANS.**

**Be it enacted by the Town Board of the Town of New Lebanon as follows:**

See attached.

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

**TOWN OF NEW LEBANON**

**LOCAL LAW NO. \_\_ OF THE YEAR 2017**

**A LOCAL LAW TO AMEND CHAPTER 185 OF THE CODE OF THE TOWN OF NEW LEBANON IN RELATION TO A REAL PROPERTY TAX EXEMPTION FOR REAL PROPERTY OWNED BY COLD WAR VETERANS.**

**Section 1.** This local law shall be referred to as “A Local Law to Amend Chapter 185 of the Code of the Town of New Lebanon in Relation to a Real Property Tax Exemption for Real Property Owned by Cold War Veterans”.

**Section 2.** Pursuant to § 458-b of the Real Property Tax Law of the State of New York, residential real property owned by veterans who rendered military service to the United States during the Cold War shall be partially exempt from Town taxation in accordance with Article VII of Chapter 185 of the Town Code of the Town of New Lebanon. Such exemption shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to the ten year limitation otherwise provided by § 458-b of the Real Property Tax Law of the State of New York.

**Section 3.** Article VII of Chapter 185 of the Code of the Town of New Lebanon, entitled “Cold War Veterans Exemption” is hereby amended to add and restate as follows:

**Article VII. Cold War Veterans Exemption**

**§ 185-18. Statutory authority.**

In accordance with the provisions of § 458-b of the Real Property Tax Law of the State of New York, residential real property owned by veterans who rendered military service to the United States during the Cold War shall be partially exempt from Town taxation in accordance with the percentages set forth in § 185-19 hereof. The exemption authorized herein shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to the ten year limitation otherwise provided by § 458-b of the Real Property Tax Law of the State of New York.

**§ 185-19. Amount of exemption.**

Pursuant to § 458-b (2)(a)(ii) of the Real Property Tax Law, said maximum exemption allowable from Town real property taxation shall be 15% of the property’s assessment, not to exceed $12,000, or the product of $12,000 multiplied by the latest final state equalization rate, whichever is less.

**§ 185-20. Additional exemption for service-related disability.**

Additionally, pursuant to § 458-b (2)(b) of the Real Property Tax Law, where a 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 $40,000, or the product of $40,000 multiplied by the latest equalization rate, whichever is less.

**Section 4.** This law shall become effective 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. \_\_ of 2017 of the ~~(County)(City)~~(Town)~~(Village)~~ of New Lebanon was duly passed by the Town Board of the Town of New Lebanon on December \_\_\_\_, 2017, 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~~

*~~(Name of Legislative body)~~*

~~approved) (repassed after disapproval) by the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and was deemed duly adopted~~

*~~(Elective Chief Executive Officer\*)~~*

~~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~~

*~~(Name of Legislative body)~~*

~~approved) (repassed after disapproval) by the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ on \_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_\_\_.~~

*~~(Elective Chief Executive Officer\*)~~*

~~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 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_was duly passed by the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_on\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_20\_\_\_\_\_, and was (approved)(not~~

*~~(Name of Legislative body)~~*

~~approved) (repassed after disapproval) by the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ on \_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_\_\_.~~

*~~(Elective Chief Executive Officer\*)~~*

~~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 \_\_\_\_\_\_\_\_\_\_ 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 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.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Tistrya Houghtling, Town of New Lebanon Town Clerk

Clerk of the county legislative body, City, Town or Village

Clerk or officer designated by local legislative body

*(Seal)* Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_