Town of Barrington
Local Law No. 2 of 2018

# A LOCAL LAW TO ALLOW COLD WAR VETERANS A LIMITED TOWN TAX EXEMPTION PURSUANT TO SECTION 458-B OF THE REAL PROPERTY TAX LAW.

**Section 1. Purpose.**

**(a)** The purpose of this local law is to authorize a limited exemption from real property taxes for residential real property owned by veterans and their surviving spouses who rendered military service to the United States during the "Cold War" pursuant to Section 458-b of the Real Property Tax Law.

**(b)** Prior to the enactment of Chapter 290 of the Laws of 2017, section 458-b of the Real Property Tax Law limited such Cold War Veteran's exemption to a period of ten (10) years. This amendment that notwithstanding the ten-year limitation imposed by the foregoing provisions of this subparagraph., a county, city, town, village or school district that previously adopted a local law permitting this exemption, may by local law or written resolution provide that the exemption authorized by this section shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to such ten-year limitation.

**(c)** The Town of Barrington having previously adopted Local Law No. 1 of 2018 pursuant to the Real Property Tax Law Section recited above, now desires to repeal such local law and replace it with a new law that extends the effective period of the partial exemption from real property tax for Cold War Veterans owning qualifying real property within the Town of Barrington from ten (10) years to a period as long as the veteran owns qualifying real property without regard to the ten year limitation as authorized by Chapter 290 of the Laws of 2017.

**Section 2. Cold War Exemption.**

( a) Pursuant to subsection 2(a) of Section 458-b of the Real Property Tax Law of the State of New York, and subject to the definitions, limitations and requirements of said Section 458-b, the Town of Barrington hereby adopts the qualifying residential real property exemption under subsection 2(a)(i) of Section 458-b of the Real Property Tax Law of the State of New York, that is, an exemption in the amount of ten percent (10%) of the assessed value of such property, provided however, that such exemption, as permitted by subsection 2(c)(iii), shall not exceed four thousand dollars or the product of four thousand dollars multiplied by the latest state equalization rate of such property's assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

(b) Pursuant to subsection 2(b) of Section 458-b of the Real Property Tax Law of the State of New York, and subject to the definitions, limitations and requirements of said Section 458-b, the Town of Barrington hereby adopts the qualifying residential real property exemption under subsection 2(b) of Section 458-b of the Real Property Tax Law of the State of New York, that is, an exemption in the amount equal to the extent of the product of the assessed value of such property, multiplied by fifty percent (50%) of the Cold War veteran disability rating; provided, however, that such exemption, as permitted by subsection 2(c)(iii), shall not exceed twenty thousand dollars or the product of twenty 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 3. Limitations**

A. If a Cold War veteran receives either a veterans' exemption authorized by § 458 of the Real Property Tax Law, or an alternative veterans' exemption authorized by § 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive an exemption under this article, without regard to any ten-year limitation.

**Section 4. Duration**

The exemption provided by this article shall continue until such time as the Town Board shall pass a local law repealing the exemption. Any repeal shall not be effective until at least the subsequent calendar year in which any such local law repealing the exemption is filed with the Secretary of State. However, the local law repealing the exemption may provide for a longer period.

**Section 5. Application requirements.**

Application for the exemption set forth in this article shall be made by the qualified owner, or all of the qualified owners, of the property on a form prescribed by the New York State Board of Real Property Tax Services. The owner or owners shall file the completed form in their local 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. However, the applicant must provide written notification to the Town Clerk if the property is sold, assigned or otherwise transferred to an individual not qualified for this exemption or a business or other entity who is not an individual. This notification shall be provided to the Town Clerk within thirty (30) days of the sale, assignment or transfer.

**Section 6. Repeal of Local Law No. 1 of 2018.**

This local law repeals Local Law No. 1 of 2008 in its entirety.

**Section 7. Severability.**

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

**Section 7. Effective Date.**

This local law shall take effect immediately upon its filing with the Secretary of State pursuant to Section 27 of the Municipal Home Rule Law, and shall be applicable to all assessment rolls prepared pursuant to the first taxable status date occurring on or after the town board adopts this local law.