

Local Law Filing

(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 Guilford

Local Law No. 1 of the year 2018

A local law Authorizing a Real Property Tax Exemption for Cold
(Insert Title)
War Veterans

Be it enacted by the Guilford Town Board of the
(Name of Legislative Body)

☐ County ☐ City ☒ Town ☐ Village
(Select one.)

of Guilford as follows:

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

(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. 1 of 2018 of the (County)(City)(Town)(Village) of Guilford was duly passed by the Guilford Town Board on Sept. 12 2018, in accordance with the applicable provisions of law.
(Name of Legislative Body)

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 approved) (repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

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 approved) (repassed after disapproval) by the _____ on _____ 20____.
(Name of Legislative Body)
(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 approved) (repassed after disapproval) by the _____ on _____ 20____. 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.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

* 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.)

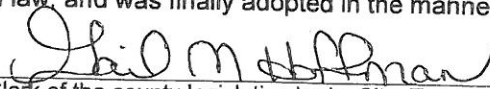
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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 November _____ 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 cities of said county as a unit and 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.



Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 9/18/18

(Seal)

LOCAL LAW NO. 1 - 2018
TOWN OF GUILFORD, NEW YORK
A LOCAL LAW AUTHORIZING A REAL PROPERTY TAX
EXEMPTION FOR COLD WAR VETERANS

BE IT ENACTED by the Town Board of the Town of Guilford as follows:

Section 1. Legislative Intent

The Real Property Tax Law of the State of New York authorizes a real property tax exemption for Cold War Veterans. It is the intention of this Town Board of the Town of Guilford 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 Guilford.

Section 2. Definitions

(a) “Cold War veteran” means a person, male or female, who served on active duty in the United States armed forces for a period of more than three hundred sixty-five days, 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 the 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 un-remarried 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 un-remarried 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 un-remarried surviving spouse of a Cold War veteran; unless the Cold War veteran or un-remarried surviving spouse is absent from the property due to medical reasons or institutionalization.

(g) "Latest state equalization rate" means the latest final equalization rate or special equalization rate established by the state board pursuant to article twelve of the Real Property Tax Law. The state board shall establish a special equalization if it finds there has been a material change in the level of assessment since the establishment of the latest state equalization rate, but in no event shall such special equalization rate exceed one hundred. In the event the state equalization rate exceeds one hundred, then the state equalization rate shall be one hundred for the purpose of this local law. When a special equalization rate is established for purposes of this section, the assessor is directed and authorized to recompute the Cold War veterans exemption on the assessment roll by applying such special equalization rate instead of the latest state equalization rate applied in the previous year and to make the appropriate corrections on the assessment roll, notwithstanding the fact that such assessor may receive the special equalization rate after the completion, verification and filing of such final assessment roll. In the event that the assessor does not have custody of the roll when such recomputation is accomplished, the assessor shall certify such recomputation to the local officers having custody and control of such roll, and such local officers are hereby directed and authorized to enter the recommended Cold War veterans exemption certified by the assessor on such roll.

(h) "Latest class ratio" means the latest final class ratio established by the state board pursuant to title one of article twelve of the Real Property Tax Law of the State of New York for use in a special assessing unit as defined in section eighteen hundred one thereof.

Section 3. Exemptions

(a) The Town Board of the Town of Guilford adopts this local law to provide that qualifying residential real property shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property; provided however, that such exemption shall not exceed eight thousand dollars or the product of eight thousand dollars multiplied by the latest state equalization rate of the Town of Guilford.

(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 forty thousand dollars, or the product of forty thousand dollars multiplied by the latest state equalization rate for the Town of Guilford.

Section 4. Limitations

(a) The exemption from taxation provided by this subdivision shall be applicable to Town real property taxes, commencing with the March 1, 2019 taxable status date, but shall not be applicable to taxes levied for school purposes or for county purposes unless and until the county adopts a similar local law.

(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) The exemption provided by paragraph (a) of Section 3 shall be granted for as long as a qualified owner of qualifying real property remains a qualified owner. The commencement of such period shall be governed pursuant to this subparagraph. Where a qualified owner owns qualifying real property on the effective date of this section, such period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring on or after the effective date of this section. Where a qualified owner does not own qualifying residential real property on the effective date of this section, such period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at least sixty days after the date of purchase of qualifying residential real property; provided, however, that should the qualified owner apply for and be granted an exemption on the assessment roll prepared pursuant to a taxable status date occurring within sixty days after the date of purchase of residential real property, such period shall be measured from the first assessment roll in which the exemption occurs.

(d) Application for this exemption shall 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 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. 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.

(e) This local law may be repealed by the Town Board of the Town of Guilford. Such repeal shall occur at least ninety days prior to the Town's taxable status date.

Section 5. Severability

Each provision of this Law is severable from the others, so that if any provision is held to be illegal or invalid for any reason whatsoever, such illegal or invalid provision shall be severed from this Law, which shall nonetheless remain in full force and effect.

Section 6. Effective Date

This local law shall take effect immediately upon filing with the office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law of the State of New York.