

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 Philipstown

Local Law No. 2 of the year 2018

A local law to amend the Town Code by repealing and re-enacting Chapter 156: Article VIII entitled
(Insert Title)
"Cold War Veterans Exemption" to remove the ten-year limitation thereon.

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

County City Town Village
(Select one:)

of Philipstown as follows:

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

**TOWN OF PHILIPSTOWN
LOCAL LAW NO. 2 OF THE YEAR 2018**

A local law to amend the Town Code by repealing and re-enacting Chapter 156: Article VIII entitled "Cold War Veterans Exemption" to remove the ten-year limitation thereon.

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

Section 1. Purpose:

In 2008, the Town of Philipstown adopted a local law providing for tax exemptions for Cold War Veterans as authorized by New York State Real Property Tax Law Section 458-b, which contains maximum exemption duration of 10 years for a qualified owner. The purpose of this local law is to amend the Town Code to extend the tax exemptions for Cold War Veterans indefinitely as was recently authorized by New York State Real Property Tax Law §458-b.

Section 2. Municipal Home Rule Law.

This Local Law is adopted pursuant to the provisions of the Municipal Home Rule Law of the State of New York and Article 16 of the Town Law of the State of New York. To the extent the provisions of this local law are in conflict with Town Law, the Town Board hereby asserts its intention to supersede Town Law pursuant to the Municipal Home Rule Law. Further, this Local Law is adopted in conformance with the Town's Comprehensive Plan.

Section 3. Amendment of Code:

The Town of Philipstown Town Code is hereby amended to repeal and re-enact Chapter 156, Article VIII, entitled "Cold War Veterans Exemption" to read as follows:

"Article VIII: Cold War Veterans Exemption

§ 156-29 Authority.

This article is adopted pursuant to the authority of Real Property Tax Law, §458-b, as added by Chapter 290 of the Laws of 2017.

§ 156-30 Definitions.

The terms used in this article shall have the same meaning as such terms are used in Real Property Tax Law § 458-b.

§ 156-31 Amount and Duration of Exemption.

A. Qualifying residential real property owned by a Cold War veteran shall be exempt from taxation to the extent of 15% of the assessed value not exceeding \$12,000 or the product of \$12,000 multiplied by latest state equalization rate, whichever is less.

B. In addition to the exemption provided by Subsection A of this section, a Cold War veteran having a disability rating shall also be eligible for the additional exemption which shall be computed by multiplying the assessed value by 50% of the disability rating not exceeding \$40,000 or the product of \$40,000 multiplied by the latest state equalization rate, whichever is less.

C. A qualified residential real property owned by a Cold War Veteran shall be exempt from taxation as provided herein for as long as the property and owner remain qualified, and there shall be no time limitation on the exemption.

Section 4. Severability:

If any clause, sentence, paragraph, word, section or part of this local law shall be judged by any court of competent jurisdiction to be unconstitutional, illegal or invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, word, section or part thereof directly involved in the controversy in which judgment shall have been rendered.

Section 5. Effective Date:

This local law will take effect immediately upon filing in the Office of the Secretary of State in Albany.

(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. _____ 2 _____ of 2018 of the (County)(City)(Town)(Village) of Town of Philipstown was duly passed by the Town Board on April 11 2018, 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 approved) (Name of Legislative Body) (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 approved) (Name of Legislative Body) (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 approved) (Name of Legislative Body) (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.~~

* 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.

Rina M. Murando

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

(Seal)

Date: April 11, 2018