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 of STEUBEN
☐ Town
☐ Village

Local Law No. TWO of the year 2008

A local law RELATIVE TO ENACTING A REAL PROPERTY TAX EXEMPTION FOR COLD WAR VETERANS.

Be it enacted by the LEGISLATURE of the

☐ County
☐ City of STEUBEN
☐ Town
☐ Village

as follows:

SECTION 1: LEGISLATIVE INTENT

It is the intent of the within Local Law to adopt a Local Law to provide a qualified owner an exemption for qualifying residential real property from taxation to the extent of fifteen percent of the assessed value of such property which exemption shall not exceed twelve thousand dollars and in addition to provide a disability exemption to the multiple of fifty percent of the disability rating not to exceed forty thousand dollars, all as set forth in Real Property Tax Law Section 458-b.

SECTION 2: COLD WAR VETERANS EXEMPTION

(a) As is authorized by Real Property Tax Law Section 458-b, the County of Steuben does hereby provide that qualifying residential real property shall be exempt from taxation to the extent of fifteen percent of the assessed value of such property; provided however, that such exemption shall not exceed twelve thousand dollars or the product of twelve thousand dollars multiplied by the latest state equalization rate of the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

(If additional space is needed, attach pages the same size as this sheet, and number each.)
(b) In addition, as is authorized by Real Property Tax Law Section 458-b, to the exemption provided by paragraph (a) of this subdivision, where the 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 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 assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

SECTION 3: EFFECTIVE DATE

The within Local Law shall be effective immediately upon passage subject to Real Property Tax Law Section 458-b.
1. **(Final adoption by local legislative body only.)**
   I hereby certify that the local law annexed hereto, designated as local law No. _______________ of 20 __________ of the (County)(City)(Town)(Village) of STEUBEN LEGISLATURE _______________ on March 24 __________ 20 __________, was duly passed by the (Name of Legislative Body) 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 _______________ 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 _______________ on _______________ 20 __________, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _______________ 20 __________.

   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 _______________ on _______________ 20 __________, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _______________ 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.

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* 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.
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 towns of said county, as a unit and a majority of the qualified electors of the cities of said county, 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.

[Signature]
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body
Date: April 2, 2008

(State)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF STEUBEN

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

[Signature]
COUNTY ATTORNEY
Title

County
STEUBEN

Date: April 2, 2008