

**TOWN OF EVANS
PROPOSED LOCAL LAW NO. 14 OF THE CALENDAR YEAR 2017**

A LOCAL LAW Intro amending Local Law 2 of 2008, which affords a partial real property tax exemption to veterans of the Cold War.

SECTION 1.

It is the intent to extend the Cold War Veteran's real property tax exemption from the current ten year expiration date pursuant to recently amended §458-b of the New York State Real Property Tax Law. The New York State Legislature and Governor recently amended the Real Property Tax Law to allow veterans of the Cold War to claim a 10% exemption on certain qualifying real property for as long as the veteran owns it. This is an increase from the previous version of the law that allowed the exemption to stand for ten years from the date of purchase.

SECTION 2. Amend Local Law 2 of 2008

Amend Local Law 2 of 2008, specifically Town Code Section 182.22(C)(3) to read as follows:

~~The exemption provided by Subsection A of this section shall be granted to qualifying owners of qualifying real property for as long as they remain qualifying owners pursuant to New York State Real Property Tax Law § 458-b [for a period of 10 years. The commencement of such ten-year period shall be governed pursuant to this subsection. Where a qualified owner owns qualifying residential real property on the effective date of this article, such ten-year 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 article. Where a qualified owner does not own qualifying residential real property on the effective date of this article, such ten-year period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at least 60 days after the date of purchase of qualifying residential real property; provided, however, that should the veteran apply for and be granted an exemption on the assessment roll prepared pursuant to a taxable status date occurring within 60 days after the date of purchase of residential real property, such ten-year period shall be measured from the first assessment roll in which the exemption occurs. If, before the expiration of such ten-year period, such exempt property is sold and replaced with other residential real property, such exemption may be granted pursuant to this subdivision for the unexpired portion of the ten-year exemption period.]~~

SECTION 3. Severability

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

partnership, entity, or circumstance directly involved in the controversy in which such judgment or order shall be rendered.

SECTION 4. Effective Date

This local law shall take effect immediately upon filing with the Secretary of State.

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