

**TOWN OF NORTH HEMPSTEAD
LOCAL LAW NO. OF 2017**

**A LOCAL LAW AMENDING CHAPTER 51 OF THE TOWN CODE, ENTITLED
“TAXATION.”**

Section 1. Legislative Intent.

Section 458-b of the Real Property Tax Law of the State of New York authorized local governments to adopt local laws providing a partial exemption from real property taxes for a period of ten years for real property owned by persons classified as Cold War Veterans. Section 458-b was recently amended to provide local governments the option of continuing to provide the partial exemption for qualified owners for as long as they remain qualified owners, without regard to the previous ten year limitation. The purpose of this local law is to amend Article VI of Chapter 51 of the Town Code entitled “Taxation” in order to amend the effectiveness of the partial real property tax exemption for qualified Cold War veterans so that it extends for as long as a qualified owner of the property, as defined by Chapter 51, remains a qualified owner.

Section 2.

Article VI of Chapter 51 of the Town Code entitled “Exemption for Cold War Veterans” is hereby amended as follows:

Article VI: Exemption for Cold War Veterans.

§51-23 Definitions.

For the purposes of this article, the following definitions shall apply:

ACTIVE DUTY

Full-time duty in the United States Armed Forces, other than active duty for training.

ARMED FORCES

The United States Army, Navy, Marine Corps, Air Force, and Coast Guard.

COLD WAR VETERAN

A person, male or female, who served on active duty in the United States Armed Forces during the time period from September 2, 1945, to December 26, 1991, and was discharged or released therefrom under honorable conditions.

LATEST CLASS RATIO

The latest final class ratio established by the state board pursuant to Title 1 of Article 12 of this chapter for use in a special assessing unit as defined in §1801 of the Real Property Tax Law of the State of New York.

LATEST STATE EQUALIZATION RATE

The latest final equalization rate established by the state board pursuant to Article 12 of the Real Property Tax Law of the State of New York.

QUALIFIED OWNER

A Cold War veteran, the spouse of a Cold War veteran, or the unremarried 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 unremarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse was entitled.

QUALIFIED RESIDENTIAL REAL PROPERTY

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 article. Such property shall be the primary residence of the Cold War veteran or the unremarried surviving spouse of a Cold War veteran, unless the Cold War veteran or unremarried surviving spouse is absent from the property due to medical reasons or institutionalization.

SERVICE CONNECTED

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.

§51-24 Statutory authority.

Pursuant to § 458-b of the Real Property Tax Law of the State of New York, the Town Board of the Town of North Hempstead, after due consideration, has provided for a partial real property tax exemption for qualified Cold War veterans, as specified in this article.

§51-25 Exemption granted.

Qualified real property owned by a Cold War veteran or an otherwise qualified owner shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed \$12,000 or the product of \$12,000

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.

§51-26 Additional exemption.

In addition to the exemption provided by § 51-25 of this chapter, 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 by the Town of North Hempstead to the extent of the product of the assessed value of such property, multiplied by 50% of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed \$40,000, or the product of \$40,000 multiplied by the latest state equalization rate for the Town of North Hempstead, whichever is less.

§51-27 Limitations; application for exemption.

A. If a Cold War veteran receives the exemption under §458 or §458-a of the Real Property Tax Law of the State of New York, the Cold War veteran shall not be eligible to receive the exemption under this Article.

B. The exemption provided by §51-25 of this Chapter shall **continue for as long as the qualified owner(s) of qualified residential real property remains a qualified owner(s), without regard to the ten year limitation set forth in §458-b, Subsection (2)(c)(iii) of the Real Property Tax Law of the State of New York.**~~[be granted for a period of ten years. The commencement of such ten year period shall be governed pursuant to this paragraph. Where a qualified owner owns qualifying residential real property on the effective date of this local law, 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 local law. Where a qualified owner does not own qualifying residential real property on the effective date of this local law, such ten year 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 veteran 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 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 the above provisions for the unexpired portion of the ten-year exemption period.]~~

C. Application for 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. Applicants shall be required to refile on or before the appropriate taxable status date if the percentage of disability percentage increases or

decreases or may refile if other changes have occurred which affect qualification for an increased or decreased amount of exemption. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the New York State Penal Law.

§51-28 Date for timely filing of application.

Notwithstanding any other provision of law, applications for the exemption authorized pursuant to this article shall be considered timely filed if they are filed on or before the 15th day of March of the appropriate year.

§51-29 When effective.

This article shall take effect immediately upon filing with the Secretary of State of the State of New York.

Section 3.

This Local Law shall take effect immediately upon filing with the Secretary of State and shall apply to all recipients of the exemption provided by this Article as of the effective date of this local law and any future applications for the exemption.