

Local Law Filing

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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 of Kinderhook
Village

Local Law No. 2 of the year 2017

A local law Extending an exemption on Real Property Taxes for real property owned by Veterans who rendered Military Service during the "Cold War"

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

County
City
Town of Kinderhook as follows:
Village

Section 1. This local law shall be known as Local Law No. 2 of the year 2017.

Section 2. **LEGISLATIVE INTENT.**

WHEREAS, the New York State Legislature enacted New York Real Property Tax Law Section 458-b providing a real property tax exemption for veterans who rendered military service to the United States during the "Cold War", and

WHEREAS, on October 8, 2008, the Columbia County Board of Supervisors, through Columbia County Local Law No. 5 of 2008, adopted Section 458-b of the Real Property Tax Law enabling municipalities within the county to provide for a real property tax exemption for veterans who rendered military service to the United States during the "Cold War", and

WHEREAS, the Town Board of the Town of Kinderhook previously adopted legislation extending the aforesaid exemption to Town real property taxes for those qualifying Cold War

veterans via the enactment of Local Law Number 10 of 2008, and

WHEREAS, the Columbia County Board of Supervisors, pursuant to Section 458-b of the Real Property Tax Law of the State of New York, through the enactment of Columbia County Local Law Number 5 of 2017, extended the aforesaid exemption to Cold War Veterans for Columbia County taxes and authorized any municipality or school district within the County of Columbia to extend the aforesaid exemption, and

WHEREAS, having reviewed Section 458-b of the Real Property Tax Law and having considered the exemption beneficial to the parties to be exempt, the Kinderhook Town Board hereby elects to adopt legislation extending the aforesaid exemption. The Town of Kinderhook would also support and encourage the school districts to endorse and adopt similar exemptions for the benefit of town residents.

Section 3. ENACTMENT.

Be it hereby enacted by the Town Board of the Town of Kinderhook as follows:

1. In accordance with the provisions of section 458-b of the Real Property Tax Law of the State of New York, residential real property owned by veterans who rendered military service to the United States during the "Cold War" shall be partially exempt from taxation to the extent of fifteen (15%) percent of the assessed value of such real property for town tax purposes, provided however, that such exemption shall in no event exceed twelve thousand (\$12,000) dollars or the product of twelve thousand dollars multiplied by the latest final state equalization rate, whichever is less.
2. Moreover, in accordance with the provisions of section 458-b of the Real Property Tax Law of the State of New York, residential real property owned by veterans who rendered military service to the United States during the "Cold War" and who have been determined to be disabled by the United States Department of Veterans Affairs or the United States Department of Defense, shall be partially exempt from taxation to the extent of the product of the assessed value of the real property multiplied by fifty (50%) of the Cold War veterans disability rating, provided however, that such exemption shall in no event exceed forty thousand (\$40,000) dollars or the product of forty thousand dollars multiplied by the latest final state equalization rate, whichever is less.
3. Such exemption shall not be granted to a "Cold War" veteran unless the applicant meets the statutory definitions and/or requirements set forth in section 458-b of the Real Property Tax Law of the State of New York.
4. Pursuant to Real Property Tax Law section 458-b (2)(c)(iii), notwithstanding the ten year limitation imposed by the foregoing provisions of section 458-b, the exemption shall apply to qualifying owners or qualifying real property for as long as they remain qualifying owners, without regard to such ten year limitation.
5. Application for such exemption shall be filed with the assessor on or before the taxable status date on a form prescribed by the state board.
6. The sufficiency and adequacy of any such required certifications or proof of residency is left to the discretion of the assessor or assessors of the Town of Kinderhook. All

such certifications or documentation shall be in writing and maintained with the assessor's records for the exemption.

Section 4. VALIDITY AND SEVERABILITY.

If any section or part of this local law is declared invalid or unconstitutional, it shall not be held to invalidate or impair the validity, force or effect of any other section of this local law.

Section 5. EFFECTIVE DATE.

This local law shall take effect immediately, and shall be applicable to all taxable status dates after this date.