

LOCAL LAW NO. – 2019

**A LOCAL LAW AUTHORIZING THE GRANTING OF
TAX EXEMPTIONS FOR COLD WAR VETERANS**

BE IT ENACTED by the Town Board of the Town of Ramapo as follows:

Section 1. Add a New Section 253-42 “Legislative Intent” to read as follows:

Section 458-b of the Real Property Tax Law authorizes the Town to adopt a local law granting a partial tax exemption for “Cold War Veterans.”

Section 2. Add a New Section 253-43 “Definitions” to read as follows:

As used in this section:

- (a) “**Cold War** veteran” means a person, male or female, who served on active duty for a period of more than three hundred sixty-five days in the United States armed forces, during the time period from September second, nineteen hundred forty-five to December twenty-sixth, nineteen hundred ninety-one, was discharged or released therefrom under honorable conditions and has been awarded the **Cold War** recognition certificate as authorized under Public Law 105-85, the 1998 National Defense Authorization Act.
- (b) “Armed forces” means the United States army, navy, marine corps, air force, and coast guard.
- (c) “Active duty” means full-time duty in the United States armed forces, other than active duty for training.
- (d) “Service connected” means, 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 line of duty on active military, naval or air service.
- (e) “Qualified owner” means 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.
- (f) “Qualified residential real property” means 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 the exemption provided by this section. 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 for up to five years.

- (g) “Latest state equalization rate” means the latest final state equalization rate or special equalization rate established by the commissioner pursuant to article twelve of this chapter. The commissioner shall establish a special equalization rate if it finds that there has been a material change in the level of assessment since the establishment of the latest state equalization rate, but in no event shall such special equalization rate exceed one hundred. In the event that the state equalization rate exceeds one hundred, then the state equalization rate shall be one hundred for the purposes of this section. Where a special equalization rate is established for purposes of this section, the assessor is directed and authorized to recompute the **Cold War veterans** exemption on the assessment roll by applying such special equalization rate instead of state equalization rate applied in the previous year and to make the appropriate corrections on the assessment roll, notwithstanding the fact that such assessor may receive the special equalization rate after the completion, verification and filing of such final assessment roll. In the event that the assessor does not have custody of the roll when such recomputation is accomplished, the assessor shall certify such recomputation to the local officers having custody and control of such roll, and such local officers are hereby directed and authorized to enter the computed **Cold War veterans** exemption certified by the assessor on such roll.
- (h) “Latest class ratio” means the latest final class ratio established by the commissioner pursuant to title one of article twelve of this chapter for use in a special assessing unit as defined in section eighteen hundred one of this chapter.

Section 3. Add a New Section 253-44 “Grant of Exemption” to read as follows:

- (a) 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 for the assessing unit, or, in the case of a special assessing unit, the latest class ration, whichever is less.
- (b) In addition to the exemption provided by paragraph (a) of this Section 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.
- (c) If a Cold War veteran received the exemption under section four hundred fifty- eight or four hundred fifty-eight-a of the Real Property Tax Law, the **Cold War** veteran shall not be eligible to receive the exemption under this section.
- (d) The exemption provided by paragraph (a) of this section shall be granted for a period of ten years. The commencement of such ten year period shall be

governed pursuant to this subparagraph. 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 old 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.

- (e) 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 owner or owners of the property shall be required to refile each year. Applicants shall refile on or before the appropriate taxable status date. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the penal law.
- (f) The above exemption shall be retroactive to January 1, 2018.

Section 4. Repeal of Prior Local Law

Local Law No. 1 – 2018 is hereby repealed

Section 5. Effective Date.

This Local Law shall become effective immediately upon filing with the Secretary of State.