

A LOCAL LAW PROVIDING FOR A REAL PROPERTY TAX EXEMPTION FOR COLD WAR VETERANS  
UNDER REAL PROPERTY TAX LAW §458-b

**Section 1. Purpose**

The purpose of this local law is to make provision for a Cold War veterans exemption from Town of West Seneca real property taxes and to make such exemption available and applicable on the first taxable status date occurring after the effective date of this Local Law.

**Section 2. Findings**

- A. The New York State Legislature amended New York State Real Property Tax law to authorize the Town of West Seneca and other jurisdictions to enact a real property tax exemption for Cold War Veterans under RPTL §458-b.
- B. The state legislation was intended to provide Cold War Veterans with a real property tax exemption similar to tax exemptions given to other war time veterans.
- C. The Town of West Seneca desires to extend similar tax exemptions to Cold War Veterans by this local law.

**Section 3. Definitions**

- A. "Cold War veteran" means a person, male or female, who served on active duty 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, and was discharged or released therefrom under honorable conditions.
- 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 taxation and only the remaining portion used exclusively for residential purposes 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.

- 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 the latest 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 recomputed 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 4. Grant of Exemption**

- A. As authorized by Real Property Tax Law § 458-b, the Town of West Seneca is hereby opting into the Cold War Veterans' partial real property tax exemption to the extent of ten percent (10%) of the assessed value of such property; provided however, that such exemption shall not exceed eight thousand dollars (\$8,000.00) or the product of eight thousand dollars (\$8,000.00) 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.
- B. In addition 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 (50%) 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 5. Limitations**

- A. The exemption from taxation provided by this subdivision shall be applicable to Town of West Seneca ad valorem taxes, but shall not be applicable to taxes levied for school purposes.
- B. The exemption provided by section 4 of this local law shall be granted for a period of ten (10) years. The commencement of such ten (10) 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 (10) 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 (10) year period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at least sixty (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 sixty (60) days after the date of purchase of a residential property, such ten (10) year period shall be measured from the first assessment roll in which the exemption occurs. If, before the expiration of such ten (10) 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 (10) 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 subject to the terms and conditions set forth in Real Property Tax Law §458-b.

## **Section 6. Severability**

If any clause, sentence, paragraph, subdivision, section or part of this 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 or judgment shall not affect, impair, effect or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law or in its application to the person, individual, corporation, firm, partnership, entity or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

## **Section 7. Effective Date**

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