

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

## **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.