

## LOCAL LAW NO. 2 of 2018

A Local Law known and cited as Amendment to Town Code to Remove Ten-Year Limitation on Residential Real Property Tax Exemption for Cold War Veterans

Be it enacted by the Town Board of the Town of Ossining as follows:

**SECTION 1.** Purpose and Intent. New York Real Property Tax Law (“RPTL”) § 458-b was enacted by the New York State Legislature in 2007 and authorizes municipalities to adopt local legislation to provide a residential real property tax exemption for qualifying property owners who are Cold War veterans. The Town Board enacted such legislation in Chapter 180, Article VIII of the Town Code (“Real Property Exemption for Cold War Veterans”) by Local Law No. 1-2008 on April 22, 2008. When RPTL § 458-b was first enacted, the statute stated that the exemption could only be granted for a period of ten years and that ten-year limitation is set forth in Town Code § 180-30, entitled “Duration of Exemption.” In September 2017, the State Legislature amended RPTL § 458-b to authorize municipalities that had enacted the exemption to adopt local legislation removing the ten-year limitation. If the Town Board does not adopt such legislation, the exemption will expire in or about April 2018. This Board recognizes the invaluable service that has been provided by all veterans and believes it is important to assist veterans in those ways authorized by law. Therefore, this Board is considering amending Town Code § 180-30 to remove the ten-year limitation and allow those eligible residential real property owners who are Cold War veterans to continue to utilize the exemption so long as it is authorized by State law.

**SECTION 2.** Town Code § 180-30 is hereby amended to incorporate the italicized text and delete the strikethrough text to read as follows:

*In accordance with the provisions of § 458-b of the Real Property Tax Law as amended by Chapter 290 of the Laws of 2017, the exemption provided by Subsection A of § 180-29 of this article shall apply to qualified owners of qualified residential real property for as long as they remain qualified owners.* ~~be granted for a period of 10 years. The commencement of such ten year period shall be governed pursuant to this section. Where a qualified owner owns qualifying residential real property on the effective date of this article, or such other date as may be set forth in Subdivision 2(c) of § 458-b of the New York State Real Property Tax 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 article, or such other date as may be set forth in Subdivision 2(c) of § 458-b of the New York State Real Property Tax Law. Where a qualified owner does not own qualifying residential real property on the effective date of this article, or such other date as may be set forth in Subdivision 2(c) of § 458-b of the New York State Real Property Tax Law, such ten year period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at least 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 60 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 this section for the unexpired portion of the ten year exemption period.~~

**SECTION 3.** Validity. The invalidity of any provision of this Local Law shall not affect the validity of any other portion of this Local Law which can be given effect without such invalid provision.

**SECTION 4.** Effective Date. This Local Law shall take effect immediately upon filing in the office of the Secretary of State, and is subject to review and renewal by resolution of the Town Board for an additional period of time, effective immediately.

BY ORDER OF THE TOWN BOARD OF  
THE TOWN OF OSSINING