

84-18
(LE)

Introduced By: Presiding Officer Richard J. Nicoletto, Deputy Presiding Officer Howard J. Kopel, Alternate Deputy Presiding Office Denise Ford and Legislators C. William Gaylor, Vincent T. Muscarella, James Kennedy, Thomas McKeivitt, Laura Schaefer, John R. Ferretti, Jr., Rose Marie Walker, Steven D. Rhoades

LOCAL LAW NO. -2018

A LOCAL LAW to amend Nassau County Administrative Code in relation to a partial real property tax exemption for persons who rendered military service to the United State during the Cold War, as authorized by section 458-b of the New York State Real Property Tax Law

APPROVED AS TO FORM



Majority Counsel

2010 FEB 15 A 11:32

HASSAU COUNTY
CLERK OF COUNTY LEGISLATURE

BE IT ENACTED by the County Legislature of the County of Nassau, as follows:
Section 1. Legislative Intent. The purpose of this law is to reauthorize and increase the maximum property tax exemption eligible for Cold War Veterans pursuant to Section 458-b of the New York Real Property Tax Law.

§2. Title A of Chapter VI of the Nassau County Administrative Code, as added by Local Law No. 8-2008 and amended by Local Law No. 11-2010, §6.2-7, subsections (c), (d), and (e) are amended to read as follows:

§6.2-7(c) Partial exemption from taxation for Cold War veterans. Qualified real property owned by a Cold War Veteran or an otherwise qualified owner, including a Cold War Veteran's interest in real property owned by a cooperative corporation, shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed value of such property; provided, however, that such exemption shall not exceed seventy-five thousand dollars [fifty-four thousand dollars] or the product of seventy-five thousand dollars[fifty-four thousand dollars] multiplied by the latest class ratio, whichever is less.

§6.2-7(d) Additional exemption. In addition to the exemption provided by subdivision (c), 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, including a Cold

War Veteran's interest in real property owned by a cooperative corporation, 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 two hundred fifty thousand dollars [one hundred eighty thousand dollars] or the product of two hundred fifty thousand dollars [one hundred eighty thousand dollars] multiplied by the latest class ratio, whichever is less.

§6.2-7 (e) Limitations. (1) The exemption from taxation provided by this section shall not be applicable to taxes levied for school purposes. (2) If a Cold War veteran receives the exemption under New York State real property tax law sections 458 or 458-a, the Cold War veteran shall not be eligible under this section. [(3) The exemption provided by subdivision (c) shall be granted for a period of ten years. The commencement of such ten year period shall be governed pursuant to this paragraph. Where a qualified owner owns qualifying residential real property on the effective date of the local law providing for such exemption, 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 the local law providing for such exemption. Where a qualified owner does not own qualifying residential real property on the effective date of the local law providing for such exemption, 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 of 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 sold 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.] (3) The exemption authorized by this section shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners.

§3. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder hereof, 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 or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

§4. SEQRA Determination. This legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this action is an unlisted action under the provisions of Title 6 NYCRR Part 617, and that based on an evaluation of the environmental criteria set forth in §617.7(c) that are considered to be indicia of significant adverse environmental impacts, along with the recommendation of the Nassau County Planning Commission acting in its advisory capacity to the

legislature, that such action will not have significant adverse impacts on the environment, and that no additional environmental review or action is necessary.

§5. Effective date. This law shall take effect immediately.

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