

**CLERK ITEM 57-08 (Amendment in the nature of a substitution)**

(Introduced By: Legislator Denenberg)

Proposed LOCAL LAW NO. 8 -2008

A LOCAL LAW to add a new section 6-2.7 to Title A of the Nassau County Administrative Code in relation to a partial real property tax exemption for persons who rendered military service to the United States during the Cold War, as authorized by section 458-b of the New York State Real Property Tax Law.

BE IT ENACTED by the County Legislature of the County of Nassau, as follows:

Section 1. Section 6-2.7 shall be added to Title A of the Nassau County Administrative Code, as last amended by Local Law No. 2-2007, to read as follows:

§ 6.2-7 (a) Legislative Intent. Section 458-b of the New York state real property tax law authorizes local governments to extend a partial exemption from real property taxes for real property owed by persons who rendered military service to the United States during the Cold War. In order to institute such partial real property tax exemption, the governing board of a municipality must adopt a local law providing for such partial exemption. The purpose of this local law is to extend such partial real property tax exemption to the extent authorized by New York state law.

(b) Definitions. As used in this section:

(1) "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, and was discharged or released therefrom under honorable conditions.

(2) “Armed forces” means the United States army, navy, marine corps, air force, and coast guard.

(3) “Active duty” means full-time duty in the United States armed forces, other than active duty for training.

(4) “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.

(5) “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.

(6) “Qualified residential real property” means property owned by a qualified owner that 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.

(7) “Latest class ratio” means the latest final class ratio established by the state board 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 the New York state real property tax law.

(c) Partial exemption from taxation for Cold War veterans. Qualified real property owned by a Cold War Veteran or an otherwise qualified owner 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 class ratio, whichever is less.

(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 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 class ratio, whichever is less.

(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 to receive the exemption 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 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 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.

(f) 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 Nassau County Assessor's office on or before the first appropriate taxable status date. The exemption shall continue in full force and effect for all appropriate subsequent tax years and the owner or owners of the property shall not be required to refile each year. Applicants shall be required to refile on or before the appropriate taxable status date if the percentage of disability percentage increases or decreases or may refile if other changes have occurred which affect qualification for an increased or decreased amount of exemption. 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.

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

LOCAL LAW NO. -2008

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(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 to receive the exemption under this section.

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required to refile each year. Applicants shall be required to refile on or before the appropriate taxable status date if the percentage of disability percentage increases or decreases or may refile if other changes have occurred which affect qualification for an increased or decreased amount of exemption. 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.

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## **Memorandum of Support**

**TITLE OF BILL:** A LOCAL LAW in relation to a partial real property tax exemption for persons who rendered military service to the United States during the Cold War, as authorized by section 458-b of the New York State Real Property Tax Law.

**PURPOSE OR GENERAL IDEA OF BILL:** To establish a real property tax exemption for Cold War Veterans.

**SUMMARY OF SPECIFIC PROVISIONS:** Section 3: Establishes a real property tax exemption for Cold War Veterans at a rate of fifteen percent of assessed value.

**JUSTIFICATION:** This legislation is intended to provide Cold War Veterans with a real property tax exemption. A Cold War Veteran served in the United States Armed Forces during the time period from September 2, 1945 to December 26, 1991. Many of these veterans served during times of peace.

**EFFECTIVE DATE:** Immediately, and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.