

LEGAL NOTICE IS HEREBY GIVEN that pursuant to Section 130 of the Town Law of the State of New York, and pursuant to a resolution of the Mamaroneck Town Board adopted on March 8, 2018 a Public Hearing will be held on Wednesday, March 21, 2018 at 8:00 PM or as soon thereafter as is possible at the Town Center, 740 W. Boston Post Road, Mamaroneck, New York to consider, "Conversion of a temporary partial exemption for Cold War Veterans" Law.

Purpose

By Chapter 290 of the Laws of 2017, the State of New York amended section 458-b of the Real Property Tax Law to authorize local governments to allow Cold War veterans to be eligible for the Cold War veteran partial exemption for as long as they qualify for the exemption. Before this amendment, the exemption lasted for only 10 years. The County of Westchester has passed a local law eliminating the duration of the partial exemption. This local law does likewise for the Town tax.

Presently there are 36 persons in the Town who receive this exemption. The savings in Town tax for these veterans is less than \$10,000 per year.

The full text of this document can be viewed on the website or copies can be obtained at the Town Clerk's office during regular hours, Mon-Fri, 8:30 AM to 4:30 PM, In June, July and August until 4:00 PM at 740 W. Boston Post Road Mamaroneck, NY

PLEASE TAKE FURTHER NOTICE that at the Public Hearing all persons interested will be given an opportunity to be heard and that all persons are invited to submit written comments at or prior thereto.

**BY ORDER OF THE TOWN BOARD
OF THE TOWN OF MAMARONECK**

**CHRISTINA BATTALIA
TOWN CLERK**

Published: March 14, 2018

Local Law No. _____ - 2018

This local law shall be known as the “Conversion of a temporary partial exemption for Cold War Veterans to a permanent partial exemption for Cold War Veterans” Law.

BE IT ENACTED by the Town Board of the Town of Mamaroneck

Section 1 – Purpose:

By Chapter 290 of the Laws of 2017, the State of New York amended section 458-b of the Real Property Tax Law to authorize local governments to allow Cold War veterans to be eligible for the Cold War veteran partial exemption for as long as they qualify for the exemption. Before this amendment, the exemption lasted for only 10 years. The County of Westchester has passed a local law eliminating the duration of the partial exemption. This local law does likewise for the Town tax.

Presently there are 36 persons in the Town who receive this exemption. The savings in Town tax for these veterans is less than \$10,000 per year.

Section 2 – Amendment of current sections of the Mamaroneck Code:

Sections 195-29 through and including 195-33 of the Code of the Town of Mamaroneck hereby are repealed and the following substituted in its place:

§ 195-29 Purpose.

The purpose of this article is to create a partial exemption from real estate taxes levied by the Town of Mamaroneck on property owned by a person who (i) served on active duty in the United States Armed Forces during the time period from September 2, 1945 to December 26, 1991, (ii) was discharged or released therefrom under honorable discharge conditions and (iii) satisfies any other requirements set forth in § 458-b of the New York Real Property Tax Law. This article makes the Code of the Town of Mamaroneck consistent with section 473.331 of the Laws of Westchester County.

§ 195-30 Definitions.

As used in this article:

ACTIVE DUTY

Full-time duty in the armed forces, other than active duty for training.

ARMED FORCES

The United States Army, Navy, Marine Corps, Air Force and Coast Guard.

COLD WAR VETERAN

A person who (i) served on active duty in the armed forces during the time period from September 2, 1945 to December 26, 1991, (ii) was discharged or released therefrom under honorable conditions and (iii) satisfies any other requirements set forth in § 458-b 1(a) of the New York Real Property Tax Law.

QUALIFIED OWNER

A Cold War veteran, the spouse of a Cold War veteran or the surviving spouse of a deceased Cold War veteran who remains unmarried. Where property is owned by more than one qualified owner, the exemption to which each is entitled may be combined. Where a Cold War veteran is also the surviving spouse of a Cold War veteran and has not remarried, such person may also receive any exemption to which the deceased spouse was entitled.

QUALIFIED RESIDENTIAL REAL PROPERTY

Property owned by a qualified owner which is used exclusively for residential purposes; provided, however, if 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 portion used exclusively for residential purposes shall qualify for the exemption provided by this article. Such property must be the primary residence of the qualified owner; unless the qualified owner is absent from the property due to medical reasons or institutionalization subject to such time limitations, if any, as are set forth in § 458-b1(f) of the New York Real Property Tax Law.

LATEST CLASS RATIO

The latest final class ratio established by the New York State Board of Real Property Tax Services pursuant to Title One of Article 12 of the New York Real Property Tax Law for use in a special assessing unit as defined in § 1801 of the New York Real Property Tax Law.

LATEST STATE EQUALIZATION RATE

The latest final equalization rate established by the New York State Board of Real Property Tax Services for the Town of Mamaroneck pursuant to Article 12 of the New York Real Property Tax Law.

SERVICE CONNECTED

Disability incurred or aggravated in the line of active duty, or death resulting from a disability incurred or aggravated in the line of active duty.

§ 195-31 Application for exemption.

An application for the exemption authorized by this article shall be made by the qualified owner, or all of the qualified owners, of qualified residential real property on a form prescribed by the New York State Board of Real Property Tax Services. The qualified owner or owners shall file the completed form in the assessor's office. The assessor shall determine the applicant's eligibility for the exemption authorized by this article as of the first taxable status date following the submission of a complete application therefor. The applicant shall be required to refile at such times and under such circumstances as may be set forth in § 458-b (4) of the New York Real Property Tax Law. Any person convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the New York Penal Law.

§ 195-32 Amount of exemption; limitations.

- A. Qualified residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed \$54,000 or the product of \$54,000 multiplied by the latest state equalization rate, or, in the case of a special assessing unit, the latest class ratio, whichever is less.**
- B. In addition to the exemption provided by this article, where the Cold War veteran received a compensation rating from the United States Department of Veterans Affairs or from the United States Department of Defense because of a service-connected disability, qualified residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 50% of the Cold War veteran disability rating; provided however, that such exemption shall not exceed \$180,000 or the product of \$180,000 multiplied by the latest state equalization rate, or, in the case of a special assessing unit, the latest class ratio, whichever is less.**
- C. If a Cold War veteran receives an alternative veterans' exemption under Article VI of this chapter, the Cold War veteran shall not be eligible to receive an exemption under this article.**

§ 195-33 Duration of exemption.

The exemption provided by this article shall be granted for as long as a qualified owner owns a qualified residential real property. Exemptions provided by this article in existence prior to January 1, 2018 shall not expire on their tenth (10th) anniversary but shall continue for as long as the qualified owner owns a qualified residential real property, without the qualified owner having to file another application.

Section 3 – Severability:

Should any provision of this Local Law be declared invalid or unconstitutional by any court of competent jurisdiction, such declaration of unconstitutionality or invalidity shall not affect any other provisions of this Local Law, which may be implemented without the invalid or unconstitutional provisions.

Section 4 – Effective Date:

This Local Law shall become effective upon filing with the Secretary of State.

02/16/18