

TOWN BOARD OF THE TOWN OF WHITEHALL
COUNTY OF WASHINGTON, STATE OF NEW YORK

Local Law 1 of 2018
Introduced by Supervisor John Rozell

Motion by Councilperson Kingsley; Seconded by Councilperson Dudley Sr.

LOCAL LAW # 1 OF 2018
PROVIDING FOR AN EXEMPTION
FOR COLD WAR VETERANS FROM REAL PROPERTY TAX PURSUANT TO REAL PROPERTY TAX
SECTION 458-b
BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF WHITEHALL AS FOLLOWS:

SECTION 1. The purpose of this law is to provide for exemption allowable to Cold War Veterans pursuant to Section 458-b of the Real Property Tax Law of the State of New York.

Section 2. Pursuant to the provisions of Section 458-b of the Real Property Tax Law of the State of New York, the exemption from real property taxes allowable to Cold War Veterans is established as follows:

- a. Qualifying residential real property shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property; provided however that such exemption shall not exceed the lesser of eight thousand (\$8,000) or the product of eight thousand dollars (\$8,000) multiplied by the latest state equalization rate for each town in Washington County.
- b. In addition to the exemption provided by paragraph (a) of this subdivision, where the Cold War Veteran received a compensation rating from the United States Veteran Affairs or from the United States Department of Defense because of a service connected disability, qualifying residential real property also 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 (\$40,000) or the product of forty thousand dollars (\$40,000) multiplied by the latest state equalization rate for each town in Washington County.
- c. This exemption shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to such ten-year limitation.

Section 3. Effective Date.

This Local Law shall take effect immediately upon filing in the Office of the New York State Secretary of State and shall be applicable to all assessment rolls prepared pursuant to the first taxable status date occurring on or after the effective date of this local law.

John Rozell

Supervisor John Rozell, aye

absent

Councilperson David Hollister, aye

Timothy Kingsley

Councilperson Timothy Kingsley, aye

Stephanie Safka

Councilperson Stephanie Safka, aye

Christopher Dudley Sr.

Councilperson Christopher Dudley Sr., aye

DATED: May 16, 2018

CERTIFICATION

I, Julie Millett, the duly qualified and acting Town Clerk of the TOWN OF WHITEHALL, New York, do hereby certify that the above resolution was adopted at a board meeting of the TOWN OF WHITEHALL held on May 16, 2018 and is on file and of record, and that said resolution has not been altered, amended or revoked and is in full force and effect.

Julie Millett
Julie Millett
Town Clerk

Seal:

