

RESOLUTION #  
AFTER PUBLIC HEARING – ADOPT LOCAL LAW NO. \_\_\_\_\_ -2018

**RESOLUTION TO ADOPT A LOCAL LAW TO IMPLEMENT REAL PROPERTY TAX LAW SECTION 458-B TAX EXEMPTION FOR COLD WAR VETERANS**

**WHEREAS**, a Resolution was duly adopted by the Town Board of the Town of Richmond on the 9<sup>th</sup> day of January, 2018, calling for a Public Hearing to be held by the Richmond Town Board on the 13<sup>th</sup> day of February, 2018, at the Richmond Town Hall, located at 8690 Main Street, Honeoye, New York, at 7:00 PM, to hear all interested parties on a proposed local law to amend the Richmond Town Code at Part II of the Richmond Town Code, “General Legislation”, Chapter 178 “Taxation” to add “Article VII- Exemption for Cold War Veterans” to implement the Real Property Tax Law Section 458-b partial exemption for Cold War veterans; and

**WHEREAS**, the Notice of said Public Hearing was duly advertised in accordance with law; and

**WHEREAS**, said Public Hearing was duly held at the Richmond Town Hall on the 13<sup>th</sup> day of February, 2018 at 7:00 PM, and all parties in attendance were permitted an opportunity to speak on behalf of or in opposition to the adoption of said Local Law, or any parts thereof; and

**WHEREAS**, the Town Board of the Town of Richmond, after due deliberation, finds it in the best interest of the Town to adopt said Local Law; it is therefore

**RESOLVED** that the Town Board of the Town of Richmond adopts Local Law \_\_\_\_\_-2018 as follows:

**LOCAL LAW NO. \_\_\_\_\_ -2018 - TO IMPLEMENT REAL PROPERTY TAX LAW SECTION 458-B TAX EXEMPTION FOR COLD WAR VETERANS**

BE IT ENACTED, by the Town Board of the Town of Richmond, Ontario County, State of New York, as follows:

Section I. Authorization

The adoption of this Local Law is in accordance with Section 10 of New York’s Municipal Home Rule Law and New York Real Property Tax Law Section 458-b.

Section II. Title and Purpose

This law shall be known as and may be cited as Local Law No. \_\_\_\_-2018 of the Town of Richmond. The purpose of this local law is to implement the Real Property Tax Law Section 458-b exemption for Cold War veterans.

Section III. Legislative Finding

The Town Board of the Town of Richmond finds and hereby determines that New York Real Property Tax Law Section 458-b makes available to certain Cold War veterans of the United States military a real property tax exemption at the option of the local municipality. The Town Board further finds and determines that the Town of Richmond should exercise said option and implement said tax exemption because it would be beneficial to Cold War veterans residing within the Town of Richmond.

Section IV. Amendment.

Part II of the Richmond Town Code, "General Legislation", Chapter 178 "Taxation" shall be amended to add "Article VII- Exemption for Cold War Veterans" as follows:

Article VII – Exemption for Cold War Veterans

§178-16 – Purpose.

The primary residence of a veteran of the United States armed forces who served during the Cold War shall be partially exempt from general municipal taxes pursuant to New York Real Property Tax Law §458-b and the exemption is subject to the definitions, limitations and requirements of §458-b.

§178-17 – Maximum Exemption.

Qualifying residential real property within the Town shall be exempt from taxation pursuant to New York Real Property Tax Law Section §458-b at the 10% exemption level, with a maximum exemption of \$4,000.00, or the product of \$4,000.00 multiplied by the latest state equalization rate for the Town, for the standard exemption.

Cold War veterans that received a compensation rating because of a service connected disability shall be entitled to an exemption for qualifying residential real property within the Town in an amount equal to the product of the assessed value of the property and 50% of the Cold War veteran disability rating. The maximum exemption for Cold War veterans that received a compensation rating because of a service connected disability shall be \$20,000.00, or the product of \$20,000.00 multiplied by the latest state equalization rate for the Town.

Section V. Validity and Severability

Should any word, section, clause, paragraph, sentence, part or provision of this Local Law be declared invalid by a Court of competent jurisdiction, such determination shall not affect the validity of any other part hereof.

Section VI. Repeal, Amendment and Supersession of Other Laws

All other Ordinances or Local Laws of the Town of Richmond which are in conflict with the provisions of this Local Law are hereby superseded or repealed to the extent necessary to give this Local Law force and effect during its effective period.

Section VII. Effective Date

This Local Law, after its adoption by the Town Board of the Town of Richmond, shall take effect immediately upon its filing with the Office of the Secretary of State of the State of New York and the exemption set forth herein shall be first available beginning with the 2018 assessment roll for the Town of Richmond.