

Local Law Filing

New York State Department of State
Divisions of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza, 99 Washington Avenue
Albany, New York 12231-0001
www.dos.state.ny.us/corps

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County City Town Village

of Livingston

FILED
STATE RECORDS

JAN 04 2018

Local Law No. 1 of the year 2018

DEPARTMENT OF STATE

A local law: Extending an exemption from real property taxes for real property
owned by veterans who rendered military service to the united states
during the "cold war".

Be It enacted by the Town Board of the

County City Town Village

of Livingston as follows:

Section 1. Legislative Intent

WHEREAS, Section 458-b of the Real Property Tax Law authorizes a limited exemption from real property taxes for residential real property owned by veterans who rendered military service to the United States during the "Cold War"; and

WHEREAS, Section 458-b of the Real Property Tax Law authorizes municipalities to establish maximum exemption amounts; and

WHEREAS, in regard to "Cold War" veterans who own residential real property within the Town of Livingston, it is the desire of the Town Board to authorize the "Cold War" veterans exemption and establish maximum amounts applicable to qualifying owners of qualifying real property for as long as they remain qualifying owners.

Section 2. Adoption

In accordance with the provisions of Section 458-b of the Real Property Tax Law of the State of New York, residential real property owned by veterans who rendered military service to the United States during the "Cold War" shall be partially exempt from Town taxation in accordance with the percentages set forth in Section 3 hereof.

Section 3. Exemption.

Pursuant to Section 458-b (2)(a)(ii) of the Real Property Tax law said maximum exemption allowable from Town real property taxation shall be fifteen percent of the property's assessment, not to exceed twelve thousand dollars, or the product of twelve thousand dollars multiplied by the latest final state equalization rate, whichever is less.

10% Normal
Combat - 15%

Section 4. Additional Exemption.

Additionally, pursuant to Section 458-b (2)(b) of the Real Property Tax law, where a 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 state equalization rate, whichever is less.

Section 5. Term.

Pursuant to Section 458-b (2)(c)(iii) notwithstanding the ten year limitation imposed by the foregoing provisions of this subparagraph, a county, city, town, village or school district that has adopted a local law or resolution pursuant to paragraph (a) of this subdivision may adopt a local law or resolution providing that the exemption authorized by this section 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 6. Validity and Severability.

If any section or part of this local law, or the application thereof to any person or circumstances, is adjudged invalid or unconstitutional, then such adjudication shall not invalidate or impair the validity or force or effect of any other section or part of this local law or the application of this local law, or any section, provision, or part thereof, to other persons or circumstances.

Section 7. Effective Date.

This local law shall take effect immediately upon its filing with the Secretary of State.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 1 of 2018 of the Town of Livingston was duly passed by the Town Board on December 14, 2017 in accordance with the applicable provisions of law.

~~**2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)**~~

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 2017 of the Town of Livingston was duly passed by the Town Board on _____, 2017 and was (approved)(not approved)(repassed after disapproval) by the Chairman of the Town Board and was deemed duly adopted on _____, 2017 in accordance with the applicable provisions of law.~~

~~**3. (Final adoption by referendum.)**~~

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 2017 of the Town of Livingston was duly passed by the Town Board on _____, 2017, and was (approved)(not approved)(repassed after disapproval) by the Chairman of the Town Board on _____, 2017. Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____, 2017, in accordance with the applicable provisions of law.~~

~~**4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)**~~

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 2017 of the Town of Livingston was duly passed by the Town Board on _____, 2017, and was (approved)(not approved)(repassed after disapproval) by the Chairman of the Town Board on _____, 2017. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____, 2010 in accordance with the applicable provisions of law.~~

~~**5. (City local law concerning Charter revision proposed by petition)**~~

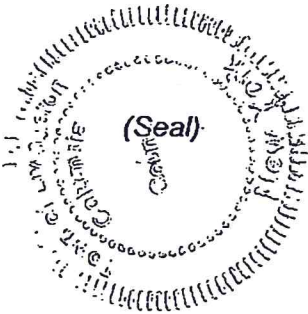
~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 2017 of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____, 2017 became operative.~~

~~6. (County local law concerning adoption of Charter.)~~

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 2017 of the Town of Livingston, State of New York, having been submitted to the electors at the General Election of November _____, 2017, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.~~

~~(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)~~

~~I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1, above.~~



T. Molinski

Tammy Molinski, Town Clerk
Town of Livingston

Date: 12/14/17

~~(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)~~

STATE OF NEW YORK
COUNTY OF COLUMBIA

~~I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.~~

Robert J. Fitzsimmons

Robert J. Fitzsimmons, Esq.
Attorney for the Town of Livingston

Date: 12/27/17