

COUNTY OF OSWEGO LOCAL LAW NO. 2 OF 2009
A LOCAL LAW PROVIDING FOR A REAL PROPERTY TAX EXEMPTION FOR
COLD WAR VETERANS UNDER REAL PROPERTY TAX LAW §458-b

BE IT ENACTED by the County Legislature of the County of Oswego as follows:

Section 1. Title

This law shall be known as the “Cold War Veterans Property Tax Exemption Act.”

Section 2. Findings

- A. The New York State Legislature amended New York State Real Property Tax law to authorize the County of Oswego and other jurisdictions to enact a real property tax exemption for Cold War Veterans under RPTL §458-b.
- B. The state legislation was intended to provide Cold War Veterans with a real property tax exemption similar to tax exemptions given to other war time veterans.
- C. The County of Oswego desires to extend similar tax exemptions to Cold War Veterans by this local law.
- D. Cold War Veterans served in the United States Armed Forces during the time period from September 2nd, 1945 to December 20th, 1991.

Section 3. Definitions

- A. **“Cold War Veteran”** means a person, male or female, who served on active duty other than active duty for training, for a period of more than 365 days in the United States Armed Forces, during the time period from September 2nd, 1945 to December 26th, 1991, was discharged or released therefrom under honorable conditions.
- B. **“Armed Forces”** means the United States Army, Navy, Marine Corps, Air Force and Coast Guard.
- C. **“Active Duty”** means full-time duty in the United States Armed Forces, other than active duty for training.
- D. **“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.
- E. **“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 unremarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse was entitled.

- F. **“Qualified Residential Real Property”** means property owned by a qualified owner which 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.
- G. **“Latest State Equalization Rate”** means the latest final equalization rate established by the State Board of Real Property Services pursuant to article twelve of New York State Real Property Tax Law.

Section 4. Grant of Exemption

As authorized by Real Property Tax Law § 458-b, the County of Oswego is hereby opting into the Cold War Veterans’ partial real property tax exemption to the extent of fifteen (15) percent of the first 80,000 dollars of assessed value on qualified residential real property.

- A. Qualified residential real property shall be exempt from taxation to the extent of fifteen (15) 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 state equalization rate of the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less; and
- B. In addition to the exemption provided in this local law, where the Cold War Veteran received a compensation rating from the United States Veterans Affairs Office 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 (50) 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 for the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less.

Section 5. Limitations

- A. The exemption from taxation provided by this subdivision shall be applicable to County of Oswego *ad valorem* taxes, but shall not be applicable to taxes levied for school purposes.
- B. If a Cold War Veteran receives an exemption under section 458 or 458-b of the New York State Real Property Tax Law, the Cold War Veteran shall not be eligible to receive the exemption provided by this local law.

- C. The exemption provided by section 4 of this local law shall be granted for a period of ten (10) 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 this local law 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 this local law. Where a qualified owner does not own qualifying residential real property on the effective date of this local law, 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 a residential 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.
- D. Application for exemption shall be made by the owner, or all of the owners of the property on a form prescribed by the state subject to the terms and conditions set forth in Real Property Tax Law §458-b.
- E. This law may be repealed by the County of Oswego. Any such repeal shall occur at least ninety (90) days prior to the taxable status date of the County of Oswego.

Section 6. Severability

If any clause, sentence, paragraph, subdivision, section or part of this local law or the application thereof to any person, individual, corporation, firm, partnership, entity or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, effect or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law or in its application to the person, individual, corporation, firm, partnership, entity or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 7. Effective Date

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