

# Local Law Filing

(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.

FILED  
STATE RECORDS

JAN 22 2010

- County
- City of \_\_\_\_\_
- Town
- Village

Cowart

Local Law No. 02 of the year 2009,

DEPARTMENT OF STATE

A local law providing for the alternative veterans' exemption from the real property taxation  
*(Insert Title)*

Be it enacted by the Town Board of the  
*(Name of Legislative Body)*

- County
- City of \_\_\_\_\_
- Town
- Village

Cowart

as follows:

**Section 1.**

The purpose of this law is to set the maximum veterans exemption allowable pursuant to Section 458-a of the Real Property Law of the State of New York.

**Section 2.**

Pursuant to the provisions of Subdivision 2(d) of Section 458-a of the Real Property Tax Law of the State of New York, the maximum veterans exemption from real property taxes allowable pursuant to Section 458-a of the Real Property Tax Law is established as follows:

(a) Qualifying residential real property shall be exempt from taxation to the extent of fifteen percent of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of twelve thousand dollars or the product of twelve thousand dollars multiplied by the latest state equalization rate for the town in which the property is situated.

(b) In addition to the exemption provided by paragraph (a) of this section, where the veteran served in a combat theatre or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, qualifying residential real property shall be exempt from taxation to the extent of ten percent of the assessed value of such property provided, however, that such exemption shall not exceed the lesser of eight thousand dollars or the product of eight thousand dollars multiplied by the latest state equalization rate for the town in which the property is situated.

(c) In addition to the exemptions provided by paragraphs (a) and (b) of this section, where the veteran received a

(If additional space is needed, attach pages the same size as this sheet, and number each.)

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compensation rating from the United States Veterans' Administration 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 veteran's disability rating; provided, however, that such exemption shall not exceed the lesser of forty thousand dollars or the product of forty thousand dollars multiplied by the latest state equalization rate for the town in which the property is situated.

**Section 3**

Be it enacted that Local Law No. 2 of 1995, a local law providing for lesser alternative veterans' exemptions from the real property taxation, is hereby repealed.

**Section 4**

This Local Law shall take effect immediately upon filing with the Secretary of State.

	<b>Wartime</b>	<b>Combat</b>	<b>Disability</b>
<b>Current Level</b>	<b>\$9,000</b>	<b>\$6,000</b>	<b>\$30,000*</b>
<b>Proposed Level</b>	<b>\$12,000</b>	<b>\$8,000</b>	<b>\$40,000*</b>

\*Depending on level of disability rating

(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. 02 of 20 09 of the (County)(City)(Town)(Village) of COVERT was duly passed by the TOWN BOARD on December 28 20 09, 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 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, and was (approved)(not approved) \_\_\_\_\_ (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted (Elective Chief Executive Officer\*) on \_\_\_\_\_ 20 \_\_\_\_\_, 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 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, and was (approved)(not approved) \_\_\_\_\_ (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_ (Elective Chief Executive Officer\*)

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 \_\_\_\_\_ 20 \_\_\_\_\_, 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 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, and was (approved)(not approved) \_\_\_\_\_ (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_. Such local

law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20 \_\_\_\_\_, in accordance with the applicable provisions of law.

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

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 20\_\_\_\_\_ 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 \_\_\_\_\_ 20\_\_\_\_, 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 20\_\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, 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 \_\_\_\_\_, above.

Colleen R. Treese, Town Clerk  
Clerk of the County legislative body, City, Town or Village Clerk  
or officer designated by local legislative body

(Seal)

Date: January 5, 2010

(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 SENECA

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.

John M. Sipos  
Signature  
JOHN M SIPPOS  
ATTORNEY FOR TOWN OF COVERT  
Title

County  
City of Covert  
Town  
Village

Date: January 6, 2010