

**Sponsored by:** County Administration and Finance Committees

**Seconded by:**

**RESOLUTION ADOPTING LOCAL LAW INTRODUCTORY NO. 8 OF 2010, ENTITLED: "A LOCAL LAW AMENDING CHAPTER 185 OF THE BROOME COUNTY CHARTER AND CODE TO ADD ARTICLE XVII-EXEMPTION FOR COLD WAR VETERANS"**

WHEREAS, Section 458-b of the Real Property Tax Law authorizes a limited exemption from real property taxes for real property owned by veterans or certain members of their family who rendered military service to the United States during the Cold War (defined as September 2, 1945 to December 26, 1991) based on a percentage of the assessed value of the real property, and

WHEREAS, the exemption is applicable to general municipal taxes, but not to school taxes, special ad valorem levies or special assessments and is limited to ten years in duration except in the case of the disabled veteran exemption, and

WHEREAS, each county, city, town and village has the option of deciding whether to grant the Cold War veterans exemption for the qualified veterans' primary residential property, and

WHEREAS, a qualified residential parcel may receive an exemption equal to ten percent of its assessed value and where a veteran has received a service-connected disability rating from the Veterans' Administration or the Department of Defense, there is an additional exemption which is equal to one-half of the disability rating, multiplied by the assessed value of the property subject to the maximum set of exemptions established by State law or adopted by local law, and

WHEREAS, the adoption of the Cold War veteran exemption has had a negligible impact on the tax levies of other counties across the state who have adopted said exemption according to information obtained by the New York State Association of Counties at the request of this Broome County Legislature, and

WHEREAS, it is the desire of this Legislature to offer this partial and temporary exemption to those veterans who served in the military during the Cold War and who are not currently receiving either the eligible funds or alternative veterans' exemption, now, therefore be it

RESOLVED, that Local Law Introductory No. 8 of 2010, entitled: "Local Law Amending Chapter 185 of the Broome County Charter and Code to Add Article XVII-Exemption for Cold War Veterans" be and the same hereby is adopted and approved in accordance with the Broome County Charter and all the applicable statutes and laws pertaining thereto.

**LOCAL LAW INTRODUCTORY. NO. 8 of 2010**

**"A LOCAL LAW AMENDING CHAPTER 185 OF THE BROOME COUNTY CHARTER AND CODE TO ADD ARTICLE XVII-EXEMPTION FOR COLD WAR VETERANS"**

BE IT ENACTED, by the County Legislature of the County of Broome as follows:

Section 1 Article XVII shall be and hereby is adopted to read as follows:

**ARTICLE XVII Exemption for Cold War Veterans**

§185-103 Exemption granted; statutory authority. The provisions of § 458-b, Subdivision 2, Paragraphs (a)(i) and (b), of the Real Property Tax Law be and hereby are adopted, enacted and in effect in the County of Broome for taxies levied by Broome County.

§185-104 Maximum Exemption. The maximum exemption allowable shall be four thousand dollars for the provisions of Subparagraph § 458-b(2)(a)(i) and twenty thousand dollars for the provisions of Paragraph § 458-b (2)(b) in accordance with the provisions of § 458-b(2)(c)(iii) of the Real Property Tax Law.

§185-105 Effective Date. This article shall take effect for assessment rolls prepared on the basis of taxable status dates occurring on or after December 31, 2011.