

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.

☐ County ☐ City ☒ Town ☐ Village
(Select one.)

of MACHIAS in the COUNTY OF CATTARAUGUS

Local Law No. 2 of the year 20¹⁸

A local law TO PROVIDE FOR THE REAL PROPERTY TAX EXEMPTIONS AVAILABLE TO

(Insert Title)

COLD WAR VETERANS AS ALLOWED BY REAL PROPERTY TAX LAW

SECTION 458-b

Be it enacted by the TOWN BOARD of the
(Name of Legislative Body)

☐ County ☐ City ☒ Town ☐ Village
(Select one.)

of MACHIAS as follows:

SECTION 1. PURPOSE.

The purpose of this local law is to authorize a limited exemption from real property taxes for residential real property owned by veterans and their surviving spouses who rendered military service to the United States during the "Cold War" pursuant to Section 458-b of the Real Property Tax Law.

SECTION 2. COLD WAR EXEMPTION.

(a) Pursuant to subsection 2(a) of §458-b of the Real Property Tax Law of the State of New York, and subject to the definitions, limitations and requirements of said §458-b, the Town of Machias hereby adopts the qualifying residential real property tax exemption under subsection 2(a)(i) of §458-b of the Real Property Tax Law of the State of New York, that is, an exemption in the amount of fifteen percent of the assessed value of such property, provided however, that such exemption, as permitted by subsection 2(c)(iii), shall not exceed twelve thousand dollars or the product of twelve thousand dollars multiplied by the latest state equalization rate of such property's assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

(b) Pursuant to subsection 2(b) of §458-b of the Real Property Tax Law of the State of New York, and subject to the definitions, limitations and requirements of said §458-b, the Town of Machias hereby adopts the qualifying residential real property exemption under subsection 2(b) of §458-b of the Real Property Tax Law of the State of New York, that is, an exemption in the amount equal to the extent of the product of the assessed value of such

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

property, multiplied by fifty percent of the Cold War veteran disability rating; provided, however, that such exemption, as permitted by the subsection 2(c)(iii), 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 3. EFFECTIVE DATE.

This Local Law shall take effect immediately upon its filing with the Secretary of State and shall be applicable to all assessment rolls prepared pursuant to the first taxable status date occurring on or after the effective date of this local law.

(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. 2 of 2018 of the ~~(County)(City)~~(Town)(Village) of MACHIAS was duly passed by the TOWN BOARD on JULY 16 2018, in accordance with the applicable provisions of law.
(Name of Legislative Body)

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.)

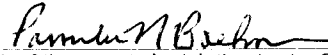
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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 1 above.


Clerk of the county legislative body, City, Town or Village Clerk or
officer designated by local legislative body

(Seal)

Date:

08/14/18