

Intro. Res. No. 1219-2010
Introduced by Legislators Romaine, Muratore, Gregory and Stern

Laid on Table 3/2/2010

**RESOLUTION NO. 344 -2010, ADOPTING LOCAL LAW
NO. 19 -2010, A LOCAL LAW TO INCREASE THE PROPERTY
TAX EXEMPTION FOR COLD WAR VETERANS**

WHEREAS, there was duly presented and introduced to this County Legislature at a meeting held on March 2, 2010, a proposed local law entitled, "**A LOCAL LAW TO INCREASE THE PROPERTY TAX EXEMPTION FOR COLD WAR VETERANS**"; now, therefore be it

RESOLVED, that said local law be enacted in form as follows:

LOCAL LAW NO. 19 -2010, SUFFOLK COUNTY, NEW YORK

**A LOCAL LAW TO INCREASE THE PROPERTY TAX
EXEMPTION FOR COLD WAR VETERANS**

**BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF
SUFFOLK**, as follows:

Section 1. Legislative Intent.

This Legislature hereby finds and determines that the County of Suffolk adopted a Cold War Veteran property tax exemption with the enactment of Local Law No. 37-2007.

This Legislature also finds and determines that the New York State Legislature recently amended Section 458-b of NEW YORK REAL PROPERTY TAX LAW and authorized local governments to increase the maximum exemption allowable for Cold War Veterans.

This Legislature further finds that it is the consistent policy of the County of Suffolk to offer eligible veterans the maximum tax exemptions permissible under State Law as a means of recognizing their sacrifices on behalf of our nation.

Therefore, the purpose of this local law is to increase the maximum property tax exemption eligible for Cold War Veterans.

Section 2. Amendments.

Chapter 458 of the SUFFOLK COUNTY CHARTER is hereby amended as follows:

Chapter 458, TAXATION

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**ARTICLE VIII, Exemption for Veterans, Spouses and Unremarried Surviving Spouses of
Veterans, Gold Star Parents and Cold War Veterans**

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§ 458-23. Exemption granted to Veterans, Spouses and Unremarried Spouses of Veterans, Gold Star Parents and Cold War Veterans.

- C. Exemptions granted to Cold War Veterans under § 458-b of the Real Property Tax Law.]
- (1) The maximum exemption allowable to qualifying residential real property under § 458-b shall be 15% of the assessed real value of the property; provided, however, that such exemption shall not exceed \$[12,000] 54,000, or the product of \$[12,000] 54,000 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.
 - (2) Where the 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 50% of the cold war veteran disability rating; provided, however, that such exemption shall not exceed \$[40,000] 180,000, or the product of \$[40,000] 180,000 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.
 - (3) If a Cold War Veteran receives the exemption under Subsection A or B of this section, the Cold War Veteran shall not be eligible to receive the exemption under this Subsection C.
 - (4) The exemption provided under this Subsection C shall be granted for a period of 10 years.

Section 3. Applicability.

This law shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2011.

Section 4. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this 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, 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 5. SEQRA Determination.

This Legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this law constitutes a Type II action pursuant to Section 617.5(c)(20), (21), and/or (27) of Title 6 of the NEW YORK CODE OF RULES AND REGULATIONS (6 NYCRR) and within the meaning of Section 8-0109(2) of the NEW YORK

ENVIRONMENTAL CONSERVATION LAW as a promulgation of regulations, rules, policies, procedures, and legislative decisions in connection with continuing agency administration, management and information collection. The Suffolk County Council on Environmental Quality (CEQ) is hereby directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this law.

Section 6. Effective Date.

This law shall take effect immediately upon its filing in the Office of the Secretary of State.

[] Brackets denote deletion of existing language

___ Underlining denotes addition of new language

DATED: April 27, 2010

APPROVED BY:

/s/ Steve Levy
County Executive of Suffolk County

Date: May 12, 2010

After a public hearing duly held on May 10, 2010
Filed with the Secretary of State on June 10, 2010