

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 Austerlitz

Reference Material

OCT 19 2017

For
Town Board Meeting

Local Law No. 2 of the year 2017

A local law increasing exemption amounts for alternative veterans exemption and including exemption
(Insert Title)
for gold star parents.

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

County City Town Village
(Select one.)

of Austerlitz

as follows:

Section 1. Legislative Intent

a. The purpose of this local law is to increase the amounts for alternative veterans exemptions that were originally established in 2007 by the Town of Austerlitz (Local Law No. 3 of 2007) and modified in 2016 pursuant to the authorization of Real Property Tax Law section 458-a.

b. The Town Board of the Town of Austerlitz wishes to recognize the patriotic service of those individuals who have served in the armed forces of the United States of America by providing some property tax relief through the increased exemptions as allowed by law and to be consistent with the County of Columbia which recently increased these exemptions.

c. The Town Board also wishes to recognize the parents of veterans who died in the line of duty while serving in the United States armed forces during a period of war by allowing for an exemption to include these "Gold Star Parents".

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

page 1 of 2

Section 2. Increase of Alternative Veterans Exemption Amounts

Local Law No. 3 of 2007 of the Town of Austerlitz (as codified in Chapter 175, Article IV of the Code of the Town of Austerlitz) as amended by Local Law No. 1 of 2016 is hereby amended by increasing the maximum exemption allowable under Real Property Tax Law section 458-a as follows:

- A. For wartime service, under Real Property Tax Law section 458-a, subdivision 2(a), the maximum exemption is increased from \$24,000 to \$36,000.
- B. For combat zone service, under Real Property Tax Law section 458-a, subdivision 2(b), the maximum exemption is increased from \$16,000 to \$24,000.
- C. For service-connected disability, under Real Property Tax Law section 458-a, subdivision 2(c), the maximum exemption is increased to fifty percent (50%) of the Veteran's disability rating not to exceed \$120,000.
- D. For purposes of this law, exemptions may be combined where applicable and allowed pursuant to and under Real Property Tax Law section 458-a.

Section 3. Gold Star Parent

The above exemptions shall be allowed for and include "Gold Star Parents" which is defined as the parent or parents of a child who died in the line of duty while serving in the United States armed forces during a period of war. A Gold Star Parent shall be eligible for the exemption for "qualifying residential property" as set forth in Real Property Tax Law section 458-a.

Section 4. Repealer

Any prior local law or any provision or term in a prior local law which is inconsistent with the terms of this local law is hereby repealed.

Section 5. Severability

If any section or part of this local law, or the application thereof to any person or circumstances, is adjudged invalid or unconstitutional, then such adjudication shall not invalidate or impair the validity or force or effect of any other section or part of this local law or the application of this local law, or any section, provision, or part thereof, to other persons or circumstances.

Section 6. Effective Date

This local law shall take effect immediately upon filing with the Secretary of State, and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.

END OF LAW

Reference Material

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Town Board Meeting

(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 2017 of the ~~(County)(City)~~(Town)(Village) of Austerlitz was duly passed by the Town Board on October 19, 2017, in accordance with the applicable *(Name of Legislative Body)* 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 *(Elective Chief Executive Officer*)* 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.

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* 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

Date: _____

(Seal)

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For
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