

Bill VSC 2101

A local law to amend Chapter 117 of the Code of the Village of Sea Cliff, in relation to providing for an exemption for Cold War veterans and increasing the maximum amount of the Alternative Veterans' Exemption.

Section one. Chapter 117 of the Code of the Village of Sea Cliff, entitled "Taxation" is hereby amended, as follows:

A. A new Article X is adopted to read as follows:

**Article X. Exemption for Cold War Veterans.**

**“§117-48. Exemption for Cold War Veterans.**

**A. Findings.** Real Property Tax Law (RPTL) §458-b was adopted by the New York State Legislature, and authorizes villages to provide for an exemption from real property taxes for Cold War veterans, upon adoption of a local law. A Cold War veteran is a person who served on active duty in the United States armed forces, during the time period from September 2, 1945 to December 26, 1991, and was discharged or released therefrom under honorable conditions. After study and evaluation of the law, its current and future impacts on the Village and its intended benefits for eligible veterans, the Board of Trustees determines that RPTL §458-b should be made applicable within the Village. The Board further finds that the adoption of RPTL §458-b shall have minimal, if any, adverse impact, upon current or future tax rates levied against all property within the Village. The Board, therefore, determines, in accordance with RPTL §458-b, to adopt a Cold War veterans exemption.

**B. Maximum available Cold War veterans exemption.** The maximum exemption allowable to qualifying real property exempt from taxation under RPTL §458-b and this Article shall be .....

- 1) The maximum exemption allowable to qualifying real property exempt from taxation under RPTL § 458-b to the extent of 15% of the assessed value shall be \$45,000.
- 2) The maximum exemption allowable, as an additional exemption available to a veteran who has received a compensation rating from the United States Veterans' Administration or the United States Department of Defense because of a service-connected disability, calculated as the product of the assessed value multiplied by 50% of the veteran's disability rating under RPTL § 458-b, shall be \$150,000.

B. Section 117-23(C) shall be amended, to read as follows:

**§117-23(C). Maximum available alternative veterans exemption.**

- 1) The maximum exemption allowable to qualifying real property exempt from taxation under RPTL § 458-a to the extent of 15% of the assessed value shall be \$45,000.
- 2) The maximum exemption allowable to veterans who served in a combat theatre or combat zone of operations, as documented by the award of the United States Campaign Ribbon or Service Medal, under RPTL § 458-a to the extent of 10% of the assessed value, shall be \$30,000.
- 3) The maximum exemption allowable, as an additional exemption available to a veteran who has received a compensation rating from the United States Veterans' Administration or the United States Department of Defense because of a service-connected disability, calculated as the product of the assessed value multiplied by 50% of the veteran's disability rating under RPTL § 458-a, shall be \$150,000.

Section two. Any local law, ordinance, or resolution of the Village of Sea Cliff in conflict with this local law is hereby repealed to the extent of such conflict, except that such repeal shall not affect or prevent the prosecution or punishment of any person for any act done or committed in violation of such local law, ordinance or resolution prior to the effective date of this local law.

Section three. If any clause, sentence, paragraph, section, article, or part of this local law shall be adjudged to be invalid by any court of competent jurisdiction, such judgment shall not affect, impair or invalidate any other part of this local law, or the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section, article, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Section four. This local law shall take effect immediately upon adoption and filing of such law pursuant to the Municipal Home Rule Law.