PROPOSED LOCAL LAW 1 OF 2025

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF SODUS, WAYNE COUNTY, NEW YORK, AS FOLLOWS:

**Section 1. Title.** This local law shall be known as "A LOCAL LAW TO ALLOW FOR THE PARTIAL TAX EXEMPTION FOR REAL PROPERTY OWNED BY PERSONS WHO RENDERED MILITARY SERVICE TO THE UNITED STATES DURING THE COLD WAR (9/21/45-12/26/91)".

**Section 2. Legislative Findings and Intent.** Pursuant to Real Property Tax Law §458-b, counties, cities, towns and villages may adopt a local law granting a property tax exemption to Cold War Veterans for qualified residential real property.

**Section 3. Definitions.** As used in this Local Law, the following terms and phrases shall have the following meanings:

(a) "Cold War Veteran" means 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.

(b) "Armed Forces" means the United States Army, Navy, Marine Corps, Air Force, and Coast Guard.

(c) "Active duty" means full-time duty in the United States Armed Forces, other than active duty for training.

(d) "Service Connected" means, with respect to disability or death, that such disability was incurred or aggravated, or that the death resulted from a disability incurred or aggravated, in line of duty on active military, naval or air service.

(e) "Qualified Owner'' means a Cold War veteran, the spouse of a Cold War veteran or the unremarried surviving spouse of a deceased Cold War veteran. Where property is owned by more than one qualified owner, the exemption to which each is entitled may be combined. Where a veteran is also the unremarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse was entitled.

(f) "Qualified Residential Real Property" means property owned by a Qualified Owner, which is used exclusively for residential purposes; provided, however, that in the event that any portion of such property is not used exclusively for residential purposes, but is used for other purposes, such portion shall be subject to taxation and only the remaining portion used exclusively for residential purposes shall be subject to the exemption provided by this section. Such property shall be the primary residence of the Cold War Veteran or the unremarried surviving spouse of a Cold War veteran, unless the Cold War veteran or unremarried spouse is absent from the property due to medical reasons or institutionalization.

(g) "Latest state equalization rate" means the latest final equalization rate established by the state board pursuant to Article 12 of the New York Real Property Tax Law.

**Section 4. Purpose.** The purpose of this Local Law is to grant a partial exemption from real property taxation to the extent of fifteen percent (15%) of the assessed value up to six thousand dollars ($6,000.00) of the assessed value of qualified residential real property which is owned by a Cold War veteran who is a qualified owner, or in the case of a Cold War veteran who is a qualified owner and who received a compensation rating from the United States Veterans Administration or from the United States Department of Defense because of a service related disability, to the extent of the product of the assessed value of such qualified residential real property multiplied by fifty percent (50%) of the Cold War veteran's disability rating up to an assessed valuation of twenty thousand dollars ($20,000.00) of the assessed value, in accordance with the requirement of Section 458-h of the Real Property Tax Law.

**Section 5. Exemption.** Qualified Residential Real Property owned by Qualified Owners who are Cold War Veterans shall be exempt from town real property taxes to the extent as follows:

(a) To the extent of fifteen percent (15%) of the assessed value of such qualified residential real property: provided, however, that such exemption shall not exceed six thousand dollars ($6,000.00) or the product of six thousand dollars ($6,000.00) multiplied by the latest state equalization rate of the assessing unit, whichever is less;

(b) In addition to the exemption provided by paragraph (a) of this subdivision, where the Cold War veteran received a compensation rating from the United States Veterans Administration or from the United States Department of Defense because of a service connected disability, to the extent of the product of the assessed valuation of such qualified residential real property multiplied by fifty percent (50%) of the Cold War veteran's disability rating, provided however, that such exemption shall not exceed twenty thousand dollars ($20,000.00) or the product of twenty thousand dollars ($20,000.00) multiplied by the latest state equalization rate, whichever is less.

**Section 6. Exception.** If a Cold War Veteran has a real property tax exemption under Section 458 or Section 458-a of the Real Property Tax Law, such veteran shall not be eligible to receive this exemption.

**Section 7. Duration.** The exemption provided herein shall apply to qualified owners of qualified residential real property for as long as they remain qualified owners.

**Section 8. Application**. Application for the exemption shall be made by the Qualified Owner on a form prescribed by the state board. The owner shall file the completed form in the local assessor's office on or before the appropriate taxable status date.

**Section 9. Severability.** If any clause, sentence, paragraph, subdivision, section , or part of this Local Law or the application thereof to any person, individual, corporation, firm, partnership, or business shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order of 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 specific application

**Section 10. Effective Date.** This Local Law shall take upon filing with the New York Secretary of State.