

LOCAL LAW INTRO. NO. -2008

A LOCAL LAW amending Chapter 473 of the Laws of Westchester County by adding a new Article III to provide Cold War Veterans with a real property tax exemption authorized by Section 458-b of the Real Property Tax Law.

BE IT ENACTED by the County Board of the County of Westchester as follows:

Section 1. Chapter 473 of the Laws of Westchester County is hereby amended by adding a new Article III to read as follows:

**ARTICLE III. EXEMPTIONS PURSUANT TO REAL  
PROPERTY TAX LAW SECTION 458-b**

**Section 473.301. Purpose.**

The purpose of this Article is to grant cold war veterans who meet the requirements set forth in Section 458-b of the New York State Real Property Tax Law with a real property tax exemption.

**Section 473.311. Definitions.**

As used in this Article:

1. "Cold War veteran" means a person, male or female, who served on active duty in the United States armed forces, during the time period from September second, nineteen hundred forty-five to December twenty-sixth, nineteen hundred ninety-one, was discharged or released therefrom under honorable conditions and satisfies any other requirements set forth in Section 458-b(1)(a) of the New York State Real Property Tax Law.

2. "Armed forces" means the United States army, navy, marine corps, air force, and coast guard.

3. "Active duty" means full-time duty in the United States armed forces, other than active duty for training.

4. "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.

5. "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.

6. "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 surviving spouse is absent from the property due to medical reasons or institutionalization subject to such time limitations, if any, as are set forth in Section 458-b(1)(f) of the New York State Real Property Tax Law.

7. "Latest state equalization rate" means the latest final equalization rate established by the New York State Board of Real Property Tax Services pursuant to article twelve of the New York State Real Property Tax Law.

8. "Latest class ratio" means the latest final class ratio established by the New York State Board of Real Property Tax Services pursuant to title one of article twelve of the New York State Real Property Tax Law for use in a special assessing unit as defined in section eighteen hundred one of the New York State Real Property Tax Law.

**Section 473.321. Amount of Exemption; Limitations.**

1. Qualifying residential real property shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed value of such property; provided however, that such exemption shall not exceed twelve thousand dollars (\$12,000) or the product of twelve thousand dollars (\$12,000) 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. In addition to the exemption provided by subdivision "1" of this Section, 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 related 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 fifty percent of the Cold war veteran disability rating; provided, however, that such exemption shall not exceed forty thousand dollars (\$40,000) or the product of forty thousand dollars (\$40,000) 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.

3. If a Cold War veteran receives either a veterans' exemption under Article I of this Chapter, authorized by Section 458 of the Real Property Tax Law, or an alternative veterans' exemption under Article II of this Chapter, authorized by Section 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive an exemption under this Article.

**Section 473.331. Duration of Exemption.**

The exemption provided by subdivision "1" of Section 473.321 of this Article shall be granted for a period of ten years. The commencement of such ten year period shall be governed pursuant to this section. Where a qualified owner owns qualifying residential real property on the effective date of this Article, or such other date as may be set forth in Section 458-b(2)(c) of the New York State Real Property Tax Law, such ten year period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring on or after the effective date of this Article, or such other date as may be set forth in Section 458-b(2)(c) of the New York State Real Property Tax Law. Where a qualified owner does not own qualifying residential real property on the effective date of this Article, or such other date as may be set forth in Section 458-b(2)(c) of the New York State Real Property Tax Law, such ten year period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at least sixty days after the date of purchase of qualifying residential real property; provided, however, that should the veteran apply for and be granted an exemption on the assessment roll prepared pursuant to a taxable status date occurring within sixty days after the date of purchase of residential real property, such ten year period shall be measured from the first assessment roll in which the exemption occurs. If, before the

expiration of such ten year period, such exempt property is sold and replaced with other residential real property, such exemption may be granted pursuant to this Section for the unexpired portion of the ten year exemption period.

**Section 473.341. Application for Exemption.**

Application for the exemption set forth in this Article shall be made by the qualified owner, or all of the qualified owners, of the property on a form prescribed by the New York State Board of Real Property Tax Services. The owner or owners shall file the completed form in their local assessor's office on or before the first appropriate taxable status date. The owner or owners of the property shall be required to refile at such times and under such circumstances as may be set forth in Section 458-b(4) of the New York State Real Property Tax Law. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the New York State Penal Law.

§2. This Local Law shall take effect January 3, 2008 and shall apply to assessment rolls based on taxable status dates occurring on or after such date.