

**TOWN OF HAMPTON
COUNTY OF WASHINGTON, STATE OF NEW YORK
LOCAL LAW NO. 2 OF 2017**

**A LOCAL LAW AMENDING LOCAL LAW 3 OF 2008 PROVIDING FOR AN
EXEMPTION FOR COLD WAR VETERANS FROM REAL PROPERTY TAX
PURSUANT TO REAL PROPERTY TAX LAW SECTION 458-B**

Be it enacted by the Town Board (the “Board”) of the Town of Hampton (“Town”), County of Washington, State of New York (“State”) as follows:

Section 1. Legislative Intent.

This Board hereby finds and determines that it has been the Town’s longstanding policy to offer to its veterans the broadest property tax exemption permitted by the laws of New York State. Therefore, the purpose of this Local Law is to provide the maximum benefit permissible to the Town’s Cold War veterans.

Section 2. Definitions.

As used in this Local law, the following terms shall have the meanings indicated:
As used in this section:

“Cold War veteran” shall have the meaning set forth in Real Property Tax Law Section 458-b(1)(a).

“Armed forces” shall have the meaning set forth in Real Property Tax Law Section 458-b(1)(b).

“Active duty” shall have the meaning set forth in Real Property Tax Law Section 458-b(1)(c).

“Service connected” shall have the meaning set forth in Real Property Tax Law Section 458-b(1)(d).

“Qualified owner” shall have the meaning set forth in Real Property Tax Law Section 458-b(1)(e).

“Qualified residential real property” shall have the meaning set forth in Real Property Tax Law Section 458-b(1)(f).

“Latest state equalization rate” means the latest final equalization rate established by the state board pursuant to article twelve of the Real Property Tax Law.

“Latest class ratio” shall have the meaning set forth in Real Property Tax Law Section 458-b(1)(h).

Section 3. Exemption.

Pursuant to subdivision (2)(a) of Section 458-b of the Real Property Tax Law, an exemption from real property taxes shall be available to qualified owners of qualified residential real property in the Town. Said Cold War veteran’s exemption shall be computed as follows:

a. Qualifying residential real property shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property; provided however, that such exemption shall not exceed eight thousand dollars or the product of eight thousand dollars 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.

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 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 fifty percent of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed forty thousand dollars, or the product of forty thousand dollars 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.

c. Limitations.

(i) The exemption from taxation provided by this subdivision shall be applicable to county, and town taxation, but shall not be applicable to taxes levied for school purposes.

(ii) If a Cold War veteran receives the exemption under section four hundred fifty-eight or four hundred fifty-eight-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive the exemption under this Local Law.

(iii) The exemption provided by paragraph (A) of this subdivision shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to the ten (10) year limitation set forth in New York State Real Property Tax Law §458-b. **Amended by Local Law 2 of 2017.**

Section 4. Application.

Application for exemption shall be made by the owner, or all of the owners, of the property on a form prescribed by the state board. The owner or owners shall file the completed form in the assessor's office on or before the first appropriate taxable status date. The owner or owners of the property shall be required to refile each year. Applicants shall refile on or before the appropriate taxable status date. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the penal law.

Section 5. Penalty.

The making of any written willful false statement in the application for an exemption under this Local Law shall be a Class A misdemeanor pursuant to Penal Law Section 210.45 and punishable by a fine in an amount not to exceed One Thousand Dollars and 00/100 (\$1,000.00) in accordance with Penal Law Section 80.05. Such a violation of this Local Law shall also disqualify the applicant from further exemption for a period of one (1) year.

Section 6. Applicability.

This Local Law shall apply to assessment rolls on the basis of taxable status dates occurring on or after March 1, 2018 and each year thereafter.

Section 7. 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, 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 Local 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 8. Effective Date.

This Local Law shall take effect immediately upon filing with the New York State Secretary of State.

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 HAMPTON

Local Law No. 2 of the year 2017

A local law AMENDING LOCAL LAW 3 OF 2008 PROVIDING FOR AN EXEMPTION FOR COLD
(Insert Title)
WAR VETERANS FROM REAL PROPERTY TAX PURSUANT TO REAL PROPERTY
TAX LAW SECTION 458-B

Be it enacted by the TOWN BOARD of the
(Name of Legislative Body)

County City Town Village
(Select one:)

of HAMPTON as follows:

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

(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 HAMPTON was duly passed by the TOWN BOARD on DECEMBER 21 2017, in accordance with the applicable provisions of law.
(Name of Legislative Body)

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) (repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

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) (repassed after disapproval) by the _____ on _____ 20____.
(Name of Legislative Body)
(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) (repassed after disapproval) by the _____ on _____ 20____. Such local 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.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

* 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.

Rebecca S. Jones

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 12/22/17

(Seal)



STATE OF NEW YORK
DEPARTMENT OF STATE

ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
WWW.DOS.NY.GOV

ANDREW M. CUOMO
GOVERNOR

ROSSANA ROSADO
SECRETARY OF STATE

January 29, 2018

Rebecca S Jones
Town Clerk
2629 State Route 22A
PO Box 125
Hampton NY 12837

RE: Town of Hampton, Local Law 2 2017, filed on December 29, 2017

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.ny.gov.

Sincerely,
State Records and Law Bureau
(518) 473-2492



**Department
of State**

TOWN OF HAMPTON

TOWN CLERK

Rebecca S. Jones, RMC

WASHINGTON COUNTY

2629 STATE ROUTE 22A

PO Box 125

Hampton, New York 12837

PHONE #: (518) 282-9830 FAX #: (518) 282-9042

DAVID K. O'BRIEN, SUPERVISOR

Tamme Taran, Deputy Supervisor

COUNCILMAN

Tamme Taran

Donald Sady

Andrea Sweeney

Roger Weeden

December 22, 2017

NYS Department of State
Division of Corporations, State Records &
Uniform Commercial Code
One Commerce Plaza, 99 Washington Avenue
Albany, New York 12231

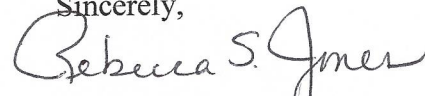
To Whom It May Concern:

Please find enclosed the following for filing

➤ Local Law #2 of 2017

If you have any questions, feel free to contact me. Thank you.

Sincerely,



Rebecca S. Jones, RMC

Town Clerk

Town of Hampton

Enclosure