

TOWN OF HAMPTON
COUNTY OF WASHINGTON, STATE OF NEW YORK
Local Law No. ~~14~~ of 2008 ³

**A LOCAL LAW 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 be granted for a period of ten years. The commencement of such ten year period shall be governed pursuant to this subparagraph. Where a qualified owner owns qualifying residential real property on the effective date of this section 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 section. Where a qualified owner does not

own qualifying residential real property on the effective date of this section, 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 subdivision for the unexpired portion of the ten year exemption period.

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 January 1, 2009 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



STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
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ALBANY, NY 12231-0001

DAVID A. PATERSON
GOVERNOR

LORRAINE A. CORTÉS-
VÁZQUEZ
SECRETARY OF STATE

April 16, 2008

Jeffrey R Meyer
FitzGerald Morris Baker Firth PC
3019 State Route 4
Hudson Falls NY 12839

**RE: Town of Hampton, Local Law No. 1 thru 4, 2008, filed on April
3, 2008**

Dear Sir/Madam:

The above referenced material was received and filed by this office as indicated.
Additional local law filing forms can be obtained from our website:
www.dos.state.ny.us/corp/misc.html .

Effective 1/22/08, the Department of State, State Records and Law Bureau's
new address is: NYS Department of State, State Records and Law Bureau, Suite 600,
99 Washington Avenue (1 Commerce Plaza), Albany, NY 12231.

Sincerely,
Linda Lasch
Principal Clerk
State Records and Law Bureau
(518) 474-2755

**FITZGERALD MORRIS
BAKER FIRTH PC**

ATTORNEYS & COUNSELORS

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Jeffrey R. Meyer

May 20, 2008

Rebecca S. Jones
Town Clerk
Town of Hampton
2629 State Route 22A
P.O. Box 125
Hampton, NY 12837

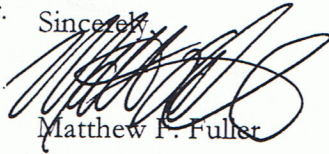
Re: Local Laws 1 through 4 and 5, 2008

Dear Rebecca:

Enclosed are the filing receipts for Local Laws 1-4, and 5 of 2008.

Thank you.

Sincerely,



Matthew F. Fuller

Counsel

Peter A. Firth
Peter D. FitzGerald
G. Thomas Moynihan, Jr.