

SECTION 1. PURPOSE

It is the purpose of this local law to:

- (a) provide an increase in a limited exemption from certain town real property taxes relative to qualified residential real property of qualified owners, including, but not limited to, veterans who rendered military service to the United States of America during certain periods of hostile war, pursuant to section 458-a of the New York Real Property Tax Law, such limited exemption having been provided pursuant to the enactment of East Greenbush town local law no. 2 of 2007; and
- (b) to establish maximum exemption amounts thereunder.

SECTION 2. REPEAL

East Greenbush town local law no. 2 of 2007 is hereby repealed.

SECTION 3. DEFINITIONS

As used in this local law:

- (a) "Veteran" means a person:
 - (i) who served in the active military, naval, or air service during a period of war, or who was a recipient of the armed forces expeditionary medal, navy expeditionary medal, marine corps expeditionary medal, or global war on terrorism expeditionary medal, and who was discharged or released therefrom under honorable conditions;
 - (ii) who was employed by the war shipping administration or office of defense transportation or their agents as a merchant seaman documented by the United States coast guard or department of commerce, or as a civil servant employed by the United States army transport service (later redesignated as the United States army transportation corps, water division) or the naval transportation service; and who served satisfactorily as a crew member during the period of armed conflict, December seventh, nineteen hundred forty-one, to August fifteenth, nineteen hundred forty-five, aboard merchant vessels in oceangoing, i.e., foreign, intercoastal, or coastwise service as such terms are defined under federal law (46 USCA 10301 and 10501) and further to include "near foreign" voyages between the United States and Canada, Mexico, or the West Indies via ocean routes, or public vessels in oceangoing service or foreign waters and who has received a certificate of release or discharge from active duty and a discharge certificate, or an honorable service certificate/report of casualty, from the department of defense;

- (iii) who served as a United States civilian employed by the American field service and served overseas under United States armies and United States army groups in world war II during the period of armed conflict, December seventh, nineteen hundred forty-one through May eighth, nineteen hundred forty-five, and who was discharged or released therefrom under honorable conditions;
 - (iv) who served as a United States civilian flight crew and aviation ground support employee of pan American world airways or one of its subsidiaries or its affiliates and served overseas as a result of Pan American's contract with air transport command or naval air transport service during the period of armed conflict, December fourteenth, nineteen hundred forty-one through August fourteenth, nineteen hundred forty-five, and who was discharged or released therefrom under honorable conditions; or
 - (v) notwithstanding any other provision of law to the contrary, who are members of the reserve components of the armed forces of the United States who received an honorable discharge or release therefrom under honorable conditions, but are still members of the reserve components of the armed forces of the United States provided that such members meet all other qualifications under the provisions of this section.
- (b) "Gold Star Parent" shall mean the parent of a child who died in the line of duty while serving in the United States armed forces during a Period of War.
- (c) "Period of War" means the Spanish-American war; the Mexican border period; World War I; World War II; the hostilities, known as the Korean war, which commenced June twenty-seventh, nineteen hundred fifty and terminated on January thirty-first, nineteen hundred fifty-five; the hostilities, known as the Vietnam war, which commenced February twenty-eighth, nineteen hundred sixty-one and terminated on May seventh, nineteen hundred seventy-five; and the hostilities, known as the Persian Gulf conflict, which commenced August second, nineteen hundred ninety.
- (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 in the active military, naval or air service.
- (e) "Qualified Owner" means a Veteran or Gold Star Parent, the spouse of a Veteran or Gold Star Parent, or the un-remarried surviving spouse of a Veteran Gold Star Parent. Where property is owned by more than one Qualified Owner, the exemption to which each is entitled may be combined. Where a Veteran or Gold Star Parent is also the un-remarried surviving spouse of a Veteran or Gold Star Parent, such person may also receive any exemption to which the deceased spouse was entitled.

- (f) “Qualifying Residential Real Property” means property owned by a Qualified Owner which is used exclusively for residential purposes; provided however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this local law. Such property must be the primary residence of the Veteran Gold Star Parent or un-remarried surviving spouse of the Veteran or Gold Star Parent, unless the Veteran, Gold Star Parent, or un-remarried surviving spouse is absent from the property due to medical reasons or institutionalization. In the event the Veteran or Gold Star Parent dies and there is no un-remarried surviving spouse, “Qualifying Residential Real Property” shall mean the primary residence owned by a Qualified Owner prior to death, provided that the title to such property becomes vested in the dependent father or mother or dependent child or children under twenty-one years of age of a Veteran or Gold Star Parent by virtue of devise by or descent from the deceased qualified owner, provided that such property is the primary residence of one or all of the devisees.
- (g) “Latest State Equalization Rate” means the latest final state equalization rate or special equalization rate established by the commissioner pursuant to article twelve of this chapter. The commissioner shall establish a special equalization rate if it finds that there has been a material change in the level of assessment since the establishment of the latest state equalization rate, but in no event shall such special equalization rate exceed one hundred. In the event that the state equalization rate exceeds one hundred, then the state equalization rate shall be one hundred for the purposes of this section. Where a special equalization rate is established for purposes of this section, the assessor is directed and authorized to re-compute the alternative veterans exemption on the assessment roll by applying such special equalization rate instead of the latest state equalization rate applied in the previous year and to make the appropriate corrections on the assessment roll, notwithstanding the fact that such assessor may receive the special equalization rate after the completion, verification and filing of such final assessment roll. In the event that the assessor does not have custody of the roll when such re-computation is accomplished, the assessor shall certify such re-computation to the local officers having custody and control of such roll, and such local officers are hereby directed and authorized to enter the recomputed alternative veterans exemption certified by the assessor on such roll.

SECTION 4. EXEMPTION

- (a) Qualifying Residential Real Property shall be exempt from taxation to the extent of fifteen percent of the assessed value of such property; provided, however, that such exemption shall not exceed forty-five thousand dollars or the product of forty-five thousand dollars multiplied by the latest state equalization rate for the assessing unit, whichever is less.

- (b) In addition to the exemption provided by subsection (a) hereof, where the Veteran served in a combat theatre or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, or the armed forces expeditionary medal, navy expeditionary medal, marine corps expeditionary medal, or global war on terrorism expeditionary medal, Qualifying Residential Real Property also shall be exempt from taxation to the extent of ten percent of the assessed value of such property; provided, however, that such exemption shall not exceed thirty thousand dollars or the product of thirty thousand dollars multiplied by the latest state equalization rate for the assessing unit, whichever is less.
- (c) In addition to the exemptions provided by subsections (a) and (b) hereof, where the Veteran received a compensation rating from the United States veteran's administration 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 veteran's disability rating; provided, however, that such exemption shall not exceed one hundred fifty thousand dollars or the product of one hundred fifty thousand dollars multiplied by the latest state equalization rate for the assessing unit, whichever is less. For purposes of this subsection, where a person who served in the active military, naval or air service during a period of war died in service of a service connected disability, such person shall be deemed to have been assigned a compensation rating of one hundred percent.
- (d) Limitations.

The exemption from taxation, as provided by this local law, shall be applicable to town taxation (i.e., general and highway town tax levies), only.

SECTION 5. APPLICATION PROCESS

- (a) Application for exemption shall be made by the Qualified Owner, or all of the Qualified Owners, of the Qualified Residential Real Property on a form prescribed by the New York state commissioner of taxation and finance. The Qualified Owner(s) shall file the completed form in the assessor's office on or before the first appropriate taxable status date.
- (b) The exemption shall continue in full force and effect for all appropriate subsequent tax years and the Qualified Owner(s) of the Qualified Residential Real Property shall not be required to refile each year. Applicants shall be required to refile on or before the appropriate taxable status date if the amount of disability percentage increases or decreases or may refile if other changes have occurred which affect qualification for an increased or decreased amount of exemption.

- (c) 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 Penal Law.

SECTION 6. PRORATED EXEMPTION TRANSFER

- (a) Where a Qualified Owner already receiving an exemption pursuant to this local law sells the property receiving the exemption and purchases property within the same county, the assessor shall transfer and prorate, for the remainder of the fiscal year, the exemption received. The prorated exemption shall be based upon the date that the Qualified Owner obtains title to the new property and shall be calculated by multiplying the town tax rates on the appropriate tax roll used for the fiscal year or years during which the transfer occurred, times the previously granted exempt amount, times the fraction of each fiscal year or years remaining subsequent to the transfer of title.
- (b) Nothing in this local law shall be construed to remove the requirement that any Qualified Owner transferring an exemption pursuant to this local law shall reapply for the exemption authorized pursuant to this section on or before the following taxable status date, in the event the Qualified Owner wishes to receive the exemption in future fiscal years.

SECTION 7. EFFECTIVE DATE

This local law shall be effective immediately and shall affect applicable town taxes levied in the 2020 fiscal year and thereafter.