

(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~~ of _____ Niagara _____
~~TOWN~~
~~VILLAGE~~

Local Law No. _____ 8 _____ of the year 20⁰⁷...

A local law to Adopt Certain Benefits Under §458-b of the Real Property
(Insert Title)
Tax Law of the State of New York Authorizing an Alternative
Tax Exemption for Cold War Veterans

Be it enacted by the _____ Legislature _____ of the
(Name of Legislative Body)

County
~~CITY~~ of _____ Niagara _____ as follows:
~~TOWN~~
~~VILLAGE~~

Section 1. Pursuant to subsection 2(a) of § 458-b of the Real Property Tax Law of the State of New York, the County of Niagara hereby adopts the qualifying residential real property exemption under subsection 2(a)(i) of § 458-b of the Real Property Tax Law of the State of New York, that is, an exemption in the amount of ten percent of the assessed value of such property, provided however, that such exemption, as permitted by subsection 2(c)(iii), shall not exceed \$4,000 or the product of \$4,000 multiplied by the latest state equalization rate of such property's assessing unit, such exemption to be subject to the definitions, limitations and requirements of § 458-b.

Section 2. Pursuant to subsection 2(b) of § 458-b of the Real Property Tax Law of the State of New York, the County of Niagara hereby adopts the qualifying residential real property exemption under subsection 2(b) of § 458-b of the Real Property Tax Law of the State of New York, that is, an exemption in the amount equal 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, as permitted by subsection 2(c)(iii) shall not exceed twenty thousand dollars or the product of twenty thousand dollars multiplied by the latest state equalization rate for the assessing unit.

Section 3. This Local Law shall take effect immediately upon its filing with the Secretary of State and shall be applicable to all assessment rolls prepared pursuant to the first taxable status date occurring on or after the effective date of this local law.

(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. _____⁸ of 20⁰⁷ of the (County)(~~City~~)(~~Town~~)(~~Village~~) of _____^{Niagara} was duly passed by the _____^{Niagara County Legislature} on _____^{November 20 20 07}, 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
(Name of Legislative Body)
disapproval) by the _____ and was deemed duly adopted on _____ 20____,
(Elective Chief Executive Officer)*
in accordance with the applicable provisions of law.

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
(Name of Legislative Body)
disapproval) by the _____ on _____ 20____. Such local law was submitted
(Elective Chief Executive Officer)*
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
(Name of Legislative Body)
disapproval) by the _____ on _____ 20____. Such local law was subject to
(Elective Chief Executive Officer)*
permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.

* 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.)

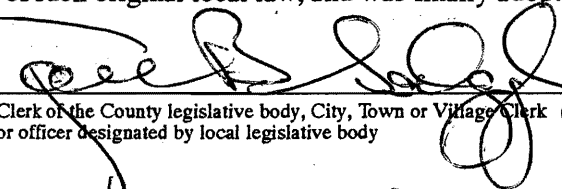
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20_____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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 _____, above.



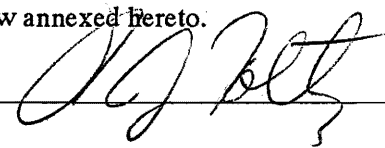
Clerk of the County legislative body, City, Town or Village Clerk
or officer designated by local legislative body
Date: November 28, 2007

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF NIAGARA

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.



Signature
First Assistant County Attorney

Title

County
~~XXXX~~ of Niagara
~~XXXX~~
~~Village~~

Date: November 28, 2007