

Resolution No. IL-017-21

From: Legislators David E. Godfrey, Michael A. Hill, Rebecca J. Wydysh, Richard L. Andres, Randy R. Brant, Jesse P. Gooch, William J. Collins, Anthony J. Nemi, John Syracuse and Irene M. Myers.

Dated: April 20, 2021

A LOCAL LAW TO ADOPT CERTAIN BENEFITS UNDER § 458-b OF THE
REAL PROPERTY TAX LAW OF THE STATE OF NEW YORK
AUTHORIZING AN ALTERNATIVE TAX EXEMPTION FOR COLD
WAR VETERANS BE CHANGED FROM OPTION TO 15 % OPTION

WHEREAS, military personnel that served their country during the Cold War but not during actual, declared war, are not entitled to a veterans exemption from Real Property Taxation Law under § 458 and § 458-a thereof, and

WHEREAS, veterans, regardless if they were not serving during war time, should be entitled to receive property tax exemption from Niagara County under the passage of Chapter 655 of the Laws of 2007 (Senate Bill S-4697 from Senator Leibell), and

WHEREAS, Legislator David E. Godfrey, et al. presents in writing the following proposed Local Law:

A Local Law to adopt certain benefits under § 458-b of the Real Property Tax Law of the State of New York authorizing an alternative tax exemption for Cold War Veterans,

Be it enacted by the County Legislature of the County of Niagara as follows:

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)(ii) of § 458-b of the Real Property Tax Law of the State of New York, that is, an exemption in the amount of fifteen percent of the assessed value of such property, provided however, that such exemption, as permitted by subsection 2(c)(iii), shall not exceed \$15,000 or the product of \$15,000 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 fifty thousand dollars or the product of fifty thousand dollars multiplied by the latest state equalization rate for the assessing unit.

Section 3. This Local Law shall take 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.

RESOLVED, that the Niagara County Legislature shall conduct a public hearing upon said proposed Local Law at the Legislative Chambers, Niagara County Courthouse, Lockport, New York, on the 4th day of May, 2021 at 5:30 p.m., and be it further

RESOLVED, that the Clerk of the Niagara County Legislature, at least six days in advance of such hearing, shall post a notice upon the bulletin boards in the Courthouse at Lockport and the Civic Building at Niagara Falls, and shall publish such notice in the Lockport Union Sun & Journal and the Niagara Gazette; such notice shall contain the title of the Local Law and an abstract of the text to be prepared by the Clerk of the Legislature, with the assistance of the County Attorney's Office.

Moved by Godfrey, seconded by Gooch, to implement the portion of Rule 15 that pertains to voting on a resolution as opposed to referring it to committee. Carried.

Moved by Godfrey, seconded by Gooch.

Adopted* 15 Ayes, 0 Noes, 0 Absent.