

**(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 Rockville Centre

**Town**

**Village**

**Local Law No. 12 of the year 2008**

**A local law** to amend the Code of the Village of Rockville Centre, in relation to tax exemption

*(Insert Title)*

for qualifying Cold War Veterans pursuant to Real Property Tax Law §458-b.

**Be it enacted by the Board of Trustees of the**

*(Name of Legislative Body)*

**County**

**City**

of Rockville Centre **as follows:**

**Town**

**Village**

Section one. Chapter 294 of the Code of the Village of Rockville Centre is hereby amended, by adding thereto a new Article, to be Article VI , to read as follows:

**ARTICLE VI. Cold War Veterans Tax Exemption**

“§294-19. Definitions. Definitions of the terms in this article are in accordance with those set forth in §458-b of the Real Property Tax Law.

§ 294-20. Cold War Veterans. Qualifying residential real property owned by a Cold War veteran or the spouse or unremarried surviving spouse of a Cold War veteran shall be eligible for exemption in accordance with Real Property Tax Law § 458-b, to the extent provided in this Article.

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

§ 294-21. Amount of Exemption.

A. Pursuant to Real Property Tax Law § 458-b and subject to its eligibility requirements, real property in the Incorporated Village of Rockville Centre owned by a Cold War veteran, or the spouse or unremarried surviving spouse of a Cold War veteran, shall be exempt from taxation to the extent of fifteen per cent (15%) of the assessed value thereof, not to exceed \$12,000, or \$12,000 multiplied by the latest state equalization rate of the assessing unit, whichever is less.

B. In addition to the exemption provided in subparagraph A of this section, where a Cold War veteran has received a compensation rating because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed valuation of such property, multiplied by fifty per cent (50%) of the disability rating, but such additional exemption shall not exceed \$40,000, or the product of \$40,000 multiplied by the latest state equalization rate for the assessing unit, whichever is less.

C. A Cold War veteran receiving an exemption under Real Property Tax Law §§458 or 458-a shall not be eligible to receive exemption under this Article.

§ 294-22. Application for exemption. Application for such exemption shall be made by the owner or all the owners, of the property on forms prescribed by the State Board, and including the information, and executed, in the manner required or prescribed in such forms on or before the appropriate tax status date.

§ 294-23. Effective Date. The exemption authorized by this article shall apply to assessment rolls prepared with a taxable status date occurring at least ninety days after the effective date of this article.”

Section two. If any clause, sentence, paragraph, or section of this local law shall be held invalid by any court of competent jurisdiction, or the application of this local law to any person or set of circumstances shall be held invalid, such invalidity or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section, or operation of this local law directly involved in the controversy in which the judgment shall have been rendered. To further this end, the provisions of this local law are hereby declared to be severable.

Section three. This local law shall take effect immediately upon adoption and filing pursuant to the Municipal Home Rule Law, and shall apply to assessment rolls based

**(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. 12 of 2008 of the ~~(County)~~(City)(Town)(Village) of Rockville Centre was duly passed by the Board of Trustees on October 27, 2008, in accordance with the applicable provisions of law.

**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 200\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 200\_, and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 19\_, 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 200\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 200\_, and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 200\_. 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 \_\_\_\_\_ 200\_, 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 200\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 200\_, and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 200\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 200\_, in accordance with the applicable provisions of law.

**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 200\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the \_\_\_\_\_

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**\*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.**

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 \_\_\_\_\_200\_, 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 200\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_19\_, 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 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.

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

Date: October 27, 2008

(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 NASSAU

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

Village Attorney  
Title

~~County~~

~~City~~

of Rockville Centre

~~Town~~

~~Village~~

Date: October 27, 2008