



## **SARATOGA COUNTY BOARD OF SUPERVISORS**

### **RESOLUTION 283 - 2017**

**Introduced by Supervisors Pemrick, Barrett, Collyer, Congdon, Martin, Veitch and Wood**

**ADOPTING A LOCAL LAW IDENTIFIED AS INTRODUCTORY NO. 6, PRINT NO. 1 OF 2017, ENTITLED "A LOCAL LAW AMENDING LOCAL LAW 3-08 TO EXTEND THE PARTIAL TAX EXEMPTION FOR REAL PROPERTY OWNED BY PERSONS WHO RENDERED MILITARY SERVICE TO THE UNITED STATES DURING THE COLD WAR (9/2/45 – 12/26/91)"**

WHEREAS, Resolution 241-2017 introduced and presented a proposed Local Law identified as Introductory No. 6, Print No. 1 of 2017, to this Board of Supervisors and scheduled a public hearing thereon for December 13, 2017 at 4:25 p.m. in the Meeting Room of the Saratoga County Board of Supervisors, 40 McMaster Street, Ballston Spa, New York; and

WHEREAS, notice of that public hearing was duly published and posted as required by law; and

WHEREAS, the scheduled public hearing was held and all persons appearing or desiring to be heard have been heard by this Board; now, therefore, be it

RESOLVED, that this Board of Supervisors, on this 19<sup>th</sup> day of December, 2017 hereby adopts a Local Law identified as Introductory No. 6, Print No. 1 of 2017, as set forth in the annexed Schedule A, which once filed with the New York Secretary of State shall be known as Local Law No. 6 of 2017.

BUDGET IMPACT STATEMENT: No budget impact.

SCHEDULE A

INTRODUCTORY NO. 6

PRINT NO.1 OF 2017

INTRODUCED BY: Supervisors Pemrick, Barrett, Collyer, Congdon, Martin, Veitch, and Wood

COUNTY OF SARATOGA  
LOCAL LAW NO. 6 of 2017

**A LOCAL LAW AMENDING LOCAL LAW 3-08 TO EXTEND THE  
PARTIAL TAX EXEMPTION FOR REAL PROPERTY  
OWNED BY PERSONS WHO RENDERED MILITARY SERVICE TO  
THE UNITED STATES DURING THE COLD WAR (9/2/45 – 12/26/91)**

BE IT ENACTED by the Board of Supervisors of the County of Saratoga as follows:

SECTION 1. TITLE

This Local Law shall be known as “A LOCAL LAW AMENDING LOCAL LAW 3-08 TO EXTEND THE PARTIAL TAX EXEMPTION FOR REAL PROPERTY OWNED BY PERSONS WHO RENDERED MILITARY SERVICE TO THE UNITED STATES DURING THE COLD WAR (9/2/45 – 12/26/91)”.

SECTION 2. LEGISLATIVE FINDINGS AND INTENT

- A. Local Law 3-08 provides for a partial tax exemption for a period of ten (10) years for real property taxes for residential real property owned by persons who rendered military service to the United States during the Cold War, defined to be the time period from September 2, 1945 to December 26, 1991, and who were discharged or released under honorable conditions.
- B. Local Law 3-08 was adopted in accordance with the authority granted counties, cities, towns and villages pursuant to Real Property Tax Law §458-b to adopt such a local law granting a property tax exemption to Cold War Veterans for residential real property for a period of ten (10) years.
- C. Pursuant to Chapter 290 of the 2017 Laws of the State of New York, Real Property Tax Law §458-b has been amended to allow a county, city, town or village that has adopted a local law granting a property tax exemption to Cold War Veterans for a period of ten (10) years to adopt a local law extending the duration of the exemption for qualifying owners of qualified real property for as long as said Veterans remain qualifying owners, without regard to the original ten year limitation of said exemption.
- D. It is the desire of the Saratoga County Board of Supervisors to amend Local Law 3-08 to extend the duration of the Cold War Veterans property tax exemption for qualifying owners of qualified real property for as long as said Veterans remain qualifying owners, without regard to the original ten (10) year limitation established by Local Law 3-08.

EXPLANATION – Matter that is underscored is new; matter in brackets [-] is old law to be omitted.

### SECTION 3. EXTENSION OF COLD WAR VETERANS REAL PROPERTY TAX EXEMPTION

That **Section 5. Duration.** of Local Law 3-08 be amended to state as follows:

**Section 5. Duration.** [~~The exemption provided herein shall be granted for a period of ten years, the commencement of which is as follows:-~~] The exemption provided herein shall apply to qualified owners of qualified residential real property for as long as they remain qualified owners.

- ~~[a. Where qualified owner owns qualifying residential real property at the effective date of this Local Law, the ten year period shall be measured from the date of the assessment roll prepared pursuant to the first taxable status date occurring on or after the effective date of this Local Law.~~
- ~~b. Where a qualified owner does not own qualifying real residential real property on the effective date of this Local Law, such ten year period shall be measured from the date of the assessment roll prepared pursuant to the first taxable status date occurring at least sixty (60) days after the date of the purchase of the qualifying residential real property.~~
- ~~c. If exempt property is sold before the expiration of such ten year period and replaced by other qualified residential real property, an exemption may be granted for such property for the unexpired portion of the ten year exemption period.]~~

### SECTION 4. 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, or business 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 law, or in its specific application.

### SECTION 5. EFFECTIVE DATE

This Local Law shall become effective immediately upon its filing in the Office of the Secretary of State of the State of New York.

### SECTION 6. INCORPORATION INTO CODE OF SARATOGA COUNTY

Upon its effective date as provided in Section 3 herein, the Local Law shall become incorporated into the Code of Saratoga County and made a part thereof.

EXPLANATION – Matter that is underscored is new; matter in brackets [-] is old law to be omitted.