

REGULAR TOWN BOARD MEETING
(PUBLIC HEARING-COLD WAR VETERANS EXEMPTION)
TUESDAY, DECEMBER 11, 2018
7:00 PM- COMMUNITY CENTER

Town Board Members Present: Supervisor- Randy Preston
Councilman-Darin Forbes
Councilman-Steve Corvelli
ABSENT Councilwoman-Dawn Stevens
Councilwoman-Rarilee Conway

Public Present: Gerald L. Bruce/Town Clerk, Michelle Preston and George Buck.

PUBLIC HEARING 7:20 PM Deputy Supervisor Forbes opened the public hearing for approval or disapproval of local law #2-2018 establishing the property tax exemption for cold war veterans.

There were no questions from the public.

Closed the Public Hearing. 7:21 PM

RESOLUTION 65-18 A LOCAL LAW ESTABLISHING THE PROPERTY TAX EXEMPTION FOR COLD WAR VETERANS AS ESTABLISHED IN REAL PROPERTY TAX LAW OF THE STATE OF NEW YORK, SECTION 458-B FOR A PERIOD OF 10 YEARS (10)

TOWN OF WILMINGTON LOCAL LAW NO. 2 OF 2018

BE IT ENACTED, by the Wilmington Town Board as follows:

Section 1. Legislative Intent

It is the intent of this local law to establish a property tax exemption for a “Cold War Veteran” as defined by New York State Real Property Tax law, Section 458-b and shall be exempt from town taxation to the extent of 10% of assessed valuation.

Section 2. Authority.

This local law is adopted pursuant to the provisions of Section 458-b of the Real property Tax Law of the State of New York New York.

Section 3. Definitions

As used in this Local Law:

1. "Cold War Veteran" means a person, male or female, who served on active duty in the United States armed forces, during the time period from September second, nineteen hundred and forty-five to December twenty-sixth, nineteen hundred ninety-one and was discharged or released there from under honorable conditions.
2. "Armed forces" means the United States Army, Navy, Marine Corps, Air Force and Coast Guard.
3. "Active duty" means full time duty in the United States armed forces, other than active duty for training.
4. "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 on active military, naval or air service.
5. "Qualified owner" means a Cold War veteran, the spouse of a Cold War veteran, or the unremarried surviving spouse of a deceased Cold War veteran. Where property is owned by more than one qualified owner, the exemption to which each is entitled may be combined. Where a veteran is also the unremarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse was entitled.
6. "Qualified residential real property" means property owned by a qualified owner which is used exclusively for residential purposes; provided, however, that in the event that any portion of such property is not exclusively for residential purposes, but is used for other purposes, such portion shall be subject to taxation and only the remaining portion used exclusively for residential purposes shall be subject to the exemption provided by this section. Such property shall be the primary residence of the Cold War veteran or the unremarried surviving spouse of a Cold War veteran, unless the Cold War veteran or unremarried surviving spouse is absent from the property due to medical reasons or institutionalization.
7. "Latest state equalization rate" means the latest final equalization rate established by the New York State Board of Real Property Tax Services pursuant to article twelve of the New York State Real Property Tax Law.
8. "Latest class ratio" means the latest final class ratio established by the New York State Board of Real Property Tax Services pursuant to title one of article twelve of the New York State Real Property Tax Law for use in a special assessing unit as defined in section eighteen hundred one of the New York State Real Property Tax Law.

Section 4. Amount of Exemption

1. Qualifying residential real property shall be exempt from taxation to the extent of \$6,000 percent (10%) of the assessed value of such property; provided however, that such exemption shall not exceed six thousand dollars (\$6,000) or the product of six thousand dollars (\$6,000) multiplied by the latest state equalization rate of the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.
2. In addition to the exemption provided by subdivision 1 of this Section, where the Cold War veteran received a compensation rating from the United States Veterans Affairs 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 Cold War veteran disability rating; provided, however, that such exemption shall not exceed thirty thousand dollars (\$30,000) or the product of fifty thousand dollars (\$30,000) multiplied by the latest state equalization rate of the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less.
3. If a Cold War veteran receives either a veterans' exemption authorized by Section 458 of Real Property Tax Law, or an alternative veterans' exemption authorized by Section 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive an exemption under this Local law.

Section 5. Duration of Exemption

The exemption provided by this Local Law shall be granted for a period of ten years. The commencement of such ten-year period shall be governed pursuant to this Section. Where a qualified owner owns qualifying residential real property on the effective date of this Local Law, or such other date as set forth in Section 458-b(2)(c) of the New York State Real Property Tax Law, such ten-year period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring on or after the effective date of this Local Law, or such other date as may be set forth in Section 458-b(2)(c) of the New York State Real Property Tax Law. Where a qualified owner does not own qualifying residential real property on the effective date of this Local Law, or such other date as set forth in Section 458-b(2)(c) of the New York State Real Property Tax Law, such ten-year period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at least sixty days after the date of purchase of qualifying residential real property; provided, however, that should the veteran apply for and be granted an exemption on the assessment roll pursuant to a taxable status date occurring within sixty days after the date of purchase of residential real property, such ten-year period shall be measured from the first assessment roll in which the exemption occurs. If, before the expiration of such ten-year period, such exempt property is sold and replaced with other residential real property, such exemption may be

granted pursuant to this Section for the unexpired portion of the ten- year exemption period.

Section 6. Application for Exemption

Application for the exemption set forth in this local law shall be made by the qualified owner, or all of the qualified owners, of the property on a form prescribed by the New York State Board of Real Property tax Services. The owner or owners shall file the completed form in their local assessors office on or before the first appropriate taxable status date. The exemption shall continue in full force and effect for all appropriate subsequent tax years and the owner or owners of the property shall not be required to refile each year. Applicants shall be required to refile on or before taxable status date if the percentage of disability percentage increases or decreases or may refile if other changes have occurred which affect qualification for an increase or decrease in the amount of exemption. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in New York State Penal Law.

Section 7. Severability

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm, or corporation, or circumstance, shall be adjusted 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, or part of this local law or in its application to the person, individual, form or corporation, or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 5. Effective Date.

This local law #2-18 shall take effect immediately upon filing with the Secretary of State.

Supervisor Preston	AYE
Councilman Forbes	AYE
Councilman Corvelli	AYE
Councilwoman Stevens	ABSENT
Councilwoman Conway	AYE

(4 AYE'S 0 NOE'S 1 ABSENT) Carried

RESOLUTION 66-18 TOWN BOARD APPROVED A MOTOR CYCLE CLUB USING THE FESTIVAL FIELD AND THE PARK NEXT AUGUST ON THE 19TH THROUGH THE 21ST .

Motion-Darin Forbes Seconded- Steve Corvelli All in Favor

RESOLUTION 67-18 TOWN BOARD APPROVED THE 11/13/2018 MINUTES.

Motion-Steve Corvelli Seconded-Rarilee Conway All in Favor

RESOLUTION 68-18 TOWN BOARD APPROVED THE PURCHASE OF A NEW COPIER, RETAIL PRICE OF \$12,000 FOR \$4,300, FROM SIMQUEST.

Motion-Rarilee Conway Seconded- Steve Corvelli All in Favor

RESOLUTION 69-18 TOWN BOARD APPROVED ALLISON LIVESEY AS A PLANNING/ZONING BOARD ALTERNATE.

Motion- Steve Corvelli Seconded- Rarilee Conway All in Favor

THERE WILL NOT BE A WORK SESSION ON 12/26/2018

RESOLUTION 70-18 TOWN BOARD APPROVED THE EXPENSES FOR NOVEMBER.

Name of Account	2018	2018		
General Fund	<u>From:</u> G596	To: G641	Amt:	12508.07
Payrolls			Amt:	39323.91
Social Security			Amt:	2907.52
Health Insurance			Amt:	
Other: Retirement			Amt:	
Other:			Amt:	
Other:			Amt:	
Other:			Amt:	
Highway	<u>From:</u> H271	To: H282	Amt.	8444.03
Payrolls			Amt.	28278.84
Social Security			Amt.	2105.45
Health Insurance			Amt.	
Other: Retirement			Amt.	
Other:			Amt.	
Water	<u>From:</u> W276	To: W293	Amt.	2879.21
Payrolls			Amt.	5522.76
Social Security			Amt.	397.38
Health Insurance			Amt.	
Other: Retirement			Amt.	

Other:		Amt.	
GARBAGE DIST.	<u>From:</u> GD59 To: GD63	Amt.	429.53
Payrolls		Amt.	1860.00
Social Security		Amt.	136.08

Motion- Steve Corvelli Seconded-Rarilee Conway All in Favor

Motion to adjourn by Steve Corvelli Seconded by Rarilee Conway All in Favor

Respectfully Submitted:

Gerald L. Bruce/Town Clerk