

**TOWN OF TICONDEROGA
COUNTY OF ESSEX, STATE OF NEW YORK
LOCAL LAW NO. 4 of 2006**

**A LOCAL LAW PROVIDING FOR ALTERNATIVE VETERANS EXEMPTION
FROM REAL PROPERTY TAX PURSUANT TO REAL PROPERTY TAX LAW
SECTION 458-A**

Be it enacted by the Town Board of the Town of Ticonderoga (“Town”), County of Essex, State of New York (“State”) as follows:

Section 1. Legislative Intent.

Pursuant to Section 458-a of the Real Property Tax Law and Section 10 of Municipal Home Rule Law, the Town Board (the “Board”) of the Town of Ticonderoga (the “Town”) has the authority to adopt a local law to provide for exemptions from real property tax for veterans.

Section 2. Definitions.

As used in this Local law, the following terms shall have the meanings indicated:

- a. “Latest State Equalization Rate” shall have the meaning set forth in Real Property Tax Law Section 458-a(1)(f).
- b. “Period of War” shall have the meaning set forth in Real Property Tax Law Section 485-a(1)(a).
- c. “Qualified Owner” shall have the meaning set forth in Real Property Tax Law Section 458-a(1)(c).
- d. “Qualifying Residential Real Property” shall have the meaning set forth in Real Property Tax Law Section 458-a(1)(d).
- e. “Service Connected” shall have the meaning set forth in Real Property Tax Law Section 458-a(1)(b).
- f. “Veteran” shall have the meaning set forth in Real Property Tax Law Section 458-a(1)(e).

Section 3. Exemption.

Pursuant to subdivision (2)(d)(ii) of Section 458-a of the Real Property Tax Law, an exemption from real property taxes shall be available to qualified owners of qualified residential real property in the Town. The exemption from taxation provided by this Local Law shall not be applicable to taxes levied for school purposes. Said veteran's exemption shall be computed as follows:

- a. Qualifying residential real property shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed value of such property; provided however, that such exemption shall not exceed Eighteen Thousand and 00/100 Dollars (\$18,000.00) or the product of Eighteen Thousand and 00/100 Dollars (\$18,000.00) multiplied by the latest state equalization rate for the Town.
- b. In addition to the exemption provided by subdivision (a) of this Section 3, where the veteran served in a combat theatre or combat zone of operations, as documented by the award of a United States campaign ribbon for service medal, or the armed forces expeditionary medal, navy expeditionary medal or marine corps expeditionary medal, qualifying residential real property shall also be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property; provided, however, that such exemption shall not exceed Twelve Thousand and 00/100 Dollars (\$12,000.00) or the product of Twelve Thousand and 00/100 Dollars (\$12,000.00) multiplied by the latest state equalization rate for the Town.
- c. In addition to the exemptions provided by subdivisions (a) and (b) of this Section 3, where the veteran received a compensation rating from the United States Veterans Administration 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 (50%) of the veteran's disability rating; provided, however, that such exemption shall not exceed Sixty Thousand and 00/100 Dollars (\$60,000.00) or the product of Sixty Thousand and 00/100 Dollars (\$60,000.00) multiplied by the latest state equalization rate for the Town. For purposes of this subdivision, where a person who served in the active military, naval or air service during a period of war died in service of a service connected disability, such person shall be deemed to have been assigned a compensation rating of one hundred percent (100%).

Section 4. Application Process.

Application for exemption must be made by the owner, or all of the owners of the property on a form prescribed by the state board. The owners or owners shall file the completed form in the Town Assessor's office on or before the appropriate taxable status date. The exemption shall continue in full force and effect for all appropriate subsequent tax years and the owners or owners of the property shall not be required to refile each year. Applications shall be required to refile on or before the appropriate taxable status date if the percentage of disability percentage increases or decreases.

Section 5. Additional Exemption Rights Provided.

- a. Pursuant to Real Property Tax Law Section 458(5)(a), if the total assessed value of the real property for which such exemption has been granted increases or decreases as a result of a revaluation or update of assessments, and a material change in the level of assessment is certified for the assessment roll pursuant to the rules of the state board, the Town Assessor shall increase or decrease the amount of such exemption by multiplying the amount of such exemption by the change in level of assessment factor. If the Town Assessor receives the certification after the completion, verification and filing of the final assessment roll, the Town Assessor shall certify the amount of exemption as recomputed to the Town Board and the Town Board shall enter the recomputed exemptions certified by the Town Assessor on the roll.
- b. Pursuant to Real Property Tax Law Section 458(5)(b), owners of property who previously received an exemption pursuant to Real Property Tax Law Section 458, but who opted instead to receive the alternative exemption pursuant to Real Property Tax Law Section 485-a, may again receive an exemption pursuant to Real Property Tax Law Section 485 upon the application by the owner within one (1) year of the adoption of this Local Law.
- c. The Town Assessor shall recompute all exemptions granted pursuant to Real Property Tax Law Section 485 by multiplying the amount of each such exemption by the cumulative change in level of assessment factor certified by the state board measured from the assessment roll immediately preceding the assessment roll on which exemption were first granted pursuant to Real Property Tax Law Section 485-a; provided, however, that if an exemption pursuant to

Real Property Tax Law Section 485 was initially granted to a parcel on a later assessment roll, the cumulative change in level factor to be used in recomputing that exemption shall be measured from the assessment roll immediately preceding the assessment roll on which that exemption was initially granted. No refunds or retroactive entitlements shall be granted.

Section 6. Property Held in Trust.

Notwithstanding any other provision of law to the contrary, the provisions of this Local Law shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to this Local Law, were such person or persons the owner or owners of such real property.

Section 7. Penalty.

The making of any written willful false statement in the application for an exemption under this Local Law shall be a Class A misdemeanor pursuant to Penal Law Section 210.45 and punishable by a fine in an amount not to exceed One Thousand Dollars and 00/100 (\$1,000.00) in accordance with Penal Law Section 80.05. Such a violation of this Local Law shall also disqualify the applicant from further exemption for a period of one (1) year.

Section 8. Applicability.

This Local Law shall apply commencing with the assessment roll prepared for the Town for the taxable status date of March 1, 2006, and thereafter.

Section 9. 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, entity, or circumstance 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 Local Law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 10. Effective Date.

This Local Law shall take effect immediately upon filing with the New York State Secretary of State.