

Local Law No. 1 of 2023
A Local Law Amending Chapter 54 of the Code
of the Village of Attica, New York
Enacting an Exemption from Real Property Taxes
for Real Property owned by Veterans who rendered
Military Service to the United States During the “Cold War”

Section 1.

A new Article VI of Chapter 54 of the Code of the Village of Attica, entitled “Exemption from Real Property Taxes for Veterans who Rendered Military Services to the United States During the “Cold War” is hereby enacted pursuant to Real Property Tax Law Section 458-b, to read as follows:

Article VI
“Cold War” Veterans Exemption

§54-30
Definitions

“Cold War Veteran” means a person, male or female, who served on active duty in the United States Armed Forces for a period of more than three hundred sixty-five (365) days, during the time period from September 2nd, 1945 to December 26th, 1991, was discharged or released therefrom under honorable conditions and has been awarded the Cold War recognition certificate as authorized under Public Law 105-85, the 1998 National Defense Authorization Act.

§54-31
Cold War Exemption

(a) Pursuant to subsection 2(a) of Section 458-b of the Real Property Tax Law of the State of New York, and subject to definitions, limitations and requirements of said Section 458-b, the Village of Attica hereby adopts the qualifying residential real property exemption under Section 2(a)(i) of Section 458-b of the Real Property Tax Law of the State of New York, that is, an exemption in the amount of ten percent (10%) of the assessed value of such property, provided

however, that such exemption, as permitted by subsection 2(c)(iii), shall not exceed four thousand dollars (\$4,000.00) or the product of four thousand dollars multiplied by the latest state equalization rate of such property's assessing union, or, in the case of a special assessing unit, the latest class ration, whichever is less.

(b) Pursuant to subsection 2(b) of Section 458-b of the Real Property Tax Law of the State of New York, and subject to the definitions, limitations and requirements of said Section 458-b, the Village of Attica hereby adopts the qualifying residential real property exemption under subsection 2(b) of Section 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 (50%) of the Cold War veteran disability rating; provided, however, that such exemption, as permitted by subsection 2(c)(iii), shall not exceed twenty thousand dollars (\$20,000.00) or the product of twenty thousand dollars multiplied by the latest state equalization rate for the assessing unit, or, in the case of a special assessing unit, the latest class ration, whichever is less.

**§54-32
Limitations**

If a Cold War veteran receives either a veterans' exemption authorized by §458 of the Real Property Tax Law, or an alternative veterans' exemption authorized by §458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive an exemption under this article.

**§54-33
Duration**

The exemption provided by this article shall be granted for a period of ten (10) years unless otherwise limited by State Law as may be amended from time to time. The commencement of such ten (1) year period shall be governed pursuant to this section. Where a qualified owner

owns qualifying residential real property on the effective date of this article, or such other date as may be set forth in §458-b(2)(c) of the New York State Real Property Tax Law, such ten (10) 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 article, or such other date as may be set forth in §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 article, or such other date as may be set forth in §458-b(2)(c) of the New York State Real Property Tax Law, such ten (10) year period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at least sixty (60) 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 prepared pursuant to a taxable status date occurring within sixty (60) days after the date of the purchase of residential real property, such ten (10) year period shall be measured from the first assessment roll in which the exemption occurs. If, before the expiration of such ten (10) 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 (10) year exemption period.

§54-34

Application Requirements

Application for the exemption set forth in this article shall be made by the qualifying owned, 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 assessor's 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.

**§54-35
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 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 or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

**§54-36
Effective Date**

This Local Law shall become effective upon filing with the New York State 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.

Douglas Post
Village of Attica Administrator

Dated:

STATE OF NEW YORK
COUNTY OF WYOMING

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.

Timothy F. Moran
Village Attorney
Village of Attica

Dated: