

# Local Law Filing

(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.

**FILED**  
**STATE RECORDS**

**JUN 13 2019**

**DEPARTMENT OF STATE**

County  City  Town  Village  
(Select one.)

of Morehouse

Local Law No. 1 of the year 2019

A local law Local Law #1-2019 Cold War Exemption  
(Insert Title)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Be it enacted by the Morehouse Town Board of the  
(Name of Legislative Body)

County  City  Town  Village  
(Select one.)

of Morehouse as follows:

\*\*See attached resolution\*\*

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

(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. 1 of 2019 of the (County)(City)(Town)(Village) of Town of Morehouse was duly passed by the Morehouse Town Board on 14 May 2019, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*

~~**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 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.~~  
*(Name of Legislative Body)*  
*(Elective Chief Executive Officer\*)*

~~**3. (Final adoption by referendum.)**~~

~~I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_.~~  
*(Name of Legislative Body)*  
*(Elective Chief Executive Officer\*)*

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 \_\_\_\_\_ 20\_\_\_\_, 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 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.~~

\* 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.

**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 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the 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 \_\_\_\_\_ 20\_\_\_\_, 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 20\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, 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 a 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.

*Alexandra La Rue, Town Clerk*  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 4 June 2019

(Seal)

LOCAL LAW NUMBER 1- OF 2019

A LOCAL LAW TO PROVIDE FOR AN EXEMPTION FROM REAL PROPERTY TAXES FOR REAL PROPERTY OWNED BY VETERANS WHO RENDERED MILITARY SERVICE TO THE UNITED STATES DURING THE "COLD WAR"

14 May 2019

By: Brian Taylor

BE IT ENACTED by the Town of Morehouse, as follows:

WHEREAS, Section 458-b of the Real Property Tax Law authorizes a limited exemption from real property taxes for residential real property owned by veterans who rendered military service to the United States during the "Cold War"; and

WHEREAS, Section 458-b of the Real Property Tax Law authorizes municipalities to establish maximum exemption amounts; and

WHEREAS, in regard to "Cold War" veterans who own residential real property within the Town of Morehouse, it is the desire of the Town Board of the Town of Morehouse to authorize the "Cold War" veterans exemption and establish maximum amounts;

SECTION 1. In accordance with the provisions of Section 458-b of the Real Property Tax Law of the State of New York, residential real property owned by veterans who rendered military service to the United States during the "Cold War" shall be partially exempt from town taxation in accordance with the percentages set forth in Section 2 hereof.

SECTION 2. Pursuant to Section 458-b (2)(a)(ii) of the Real Property Tax law said maximum exemption allowable from Town real property taxation shall be ten percent of the property's assessment, not to exceed eight thousand dollars, or the product of eight thousand dollars multiplied by the latest final state equalization rate, whichever is less.

SECTION 3. Additionally, pursuant to Section 458-b (2)(b) of the Real Property Tax law, where a 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 forty thousand dollars or the product of forty thousand dollars multiplied by the latest state equalization rate, whichever is less.

SECTION 4. This local law shall take effect immediately upon its filing with the Secretary of State.

Seconded by: Daniel Virgil and adopted by the following vote:

AYES: D. Virgil; B. Taylor; W. Farber; M. Mosher

NAYS: None

I, Amanda La Rue, Town Clerk of the Town of Morehouse do hereby certify that the foregoing is a true and correct copy of a resolution duly adopted by the Morehouse Town Board at a regular meeting held on the 14<sup>th</sup> day of May 2019.

IN WITNESS WHEREOF I have hereunto set my hand and affixed the seal of said Town this the 4<sup>th</sup> day of June 2019.



Amanda La Rue  
Town Clerk