CHAPTER 82: VETERANS EXEMPTIONS

§ 82.1 Purpose

The purpose of this chapter is to implement the authority granted to local taxing jurisdictions by Section 458-a Real Property Tax Law, which authorizes local taxing jurisdictions to increase the alternative veterans exemption to an amount greater than that provided for in the State Law.

§ 82.2 Veterans Alternative Exemption

A. The maximum exemptions allowable in paragraphs (a) (b) and (c) of subdivision 2 of Section 458-a of the Real Property Tax Law are increased to $36,000, $24,000 and $120,000 respectively.

B.

Persons who are already receiving a 485-a RPTL exemption who sell their residence and move to another residence in the County of Onondaga shall receive the same exemption prorated by the Assessor as provided for in subdivision 8 (eight) of said section.

§ 82.3 Gold Star Parents Exemption

Pursuant to Chapter 326 of the laws of the State of New York of the year 2000 the Town of Camillus hereby adopts a local law to include a Gold Star Parent within the definition of "Qualified Owner" as provided in paragraph (a) of subdivision 1 of Section 458-a of the Real Property Tax Law, and to include property owned by a Gold Star Parent within the definition of "Qualifying Residential Real Property" as provided in paragraph (d) of subdivision 1 of said section, provided that such property shall be the primary residence of the Gold Star Parent.

§ 82.4 Cold War Veterans Exemption

A. The purpose of this local law is to provide for a real property tax exemption from town of Camillus real property taxes for Cold War Veterans, pursuant to New York Real Property Tax Law Section 458-b

B. Definition

i. "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 2, 1945 to December 26, 1991 and was discharged or released therefrom under honorable conditions.

ii. "Armed forces" means the United States Army, Navy, Marine Corps., Air Force and Coast Guard.

iii. "Active duty" means full-time duty in the United States armed forces, other than active duty for training.

iv. "Services connected" means, with respect to a 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.

v. "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 of 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.

vi. "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 used 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 local law. 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.

vii. "Latest state equalization rate" means the latest final equalization rate established by the State Board of Real Property Services pursuant to Article 12 of the real Property Tax Law.

C. Amount of Exemption
Pursuant to Section 458-b of the New York State Real Property Tax Law, the maximum Cold War veterans exemption from real property taxes is established as follows:

i. Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property provided however, that such exemption shall not exceed $45,000 or the product of $45,000 multiplied by the latest state equalization rate of the assessing unit, whichever is less.

ii. In addition to the exemption provided by subparagraph (i) of this section, where the Cold War veteran received a compensation rating from the Unites 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 50% of the Cold War veteran disability rating provided, however, that such exemption shall not exceed $150,000 or the product of $150,000 multiplied by the latest state equalization rate for the assessing unit, whichever is less.

D. Limitation

i. If the Cold War veteran receives the exemption pursuant to Section 458 of the Real Property

Tax Law or Section 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive the exemption under this local law.

ii. The exemption provided by subdivision C of this section shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners.

iii. Application for the exemption shall be made by the owners, or all of the owners, of the property on a form prescribed by the State Board of Real Property Services. The owner or owners shall file the completed form in the 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. Applicants shall be required to refile on or before the appropriate 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 increased or decreased amount of exemption. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to penalties prescribed in the Penal Law.

Historical Note:
Original Chapter was codification of Local Law #1 of the year 1981;
Repealed and replaced by Local Law #17 of 1994, filed on August 29, 1994;
Repealed and replaced by Local Law #24 of 1996, filed on October 21, 1996;
Amend §82.2 by Local Law #3 of 1998, filed on March 2, 1998;
New section §82.3 by Local Law #5 02/27/01.
§82.2-Maximum exemption amounts amended, LL#5-07
§82.4-Cold War Veteran Exemption-new section, LL#13-2009
§82.4 (C) - Increase exemptions: (i) from $12,000 to $36,000 & (ii) from $40,000 to $120,000, LL#4-2010
§82.4 (C) – Increase exemptions: (i) from $36,000 to $45,000 & (ii) from $120,000 to $150,000, (D)(ii): remove 10 year limitation, LL#1-2018