

MEMORANDUM

TO: Anthony Ruggiero, City Administrator
Kathy Martin, City Assessor

FROM: Drew V. Gamils

RE: Cold War Veterans Tax Exemption

DATE: January 23, 2019

Section 458-b of the New York Real Property Tax Law ("RPTL") has been amended with regard to the duration of the Cold War Veterans tax exemption. Section 458-b of the RPTL previously limited this exemption to a period of ten (10) years. As amended, § 458-b now allows this 10 year period to be eliminated, provided a taxing jurisdiction offering the exemption acts to keep it in place for so long as a qualifying veteran is the owner of the property to which the exemption applies.

The City of Beacon, through Chapter 199, Article IX, Section 39 of the City Code, offers the Cold War Veterans exemption. In its current form, it imposes the 10-year limitation that may now be removed.

A proposed local law is attached that will amend Chapter 199 of the City Code to extend the tax exemption for Cold War veterans to qualifying owners of qualifying real property for as long as they remain qualifying owners thereof, without regarding to such ten (10) year limitation, as now permitted under §458-b of the RPTL.

If you have any questions concerning this matter, please contact me or Jud Siebert to discuss.

cc: Judson K. Siebert
Nicholas M. Ward-Willis

LOCAL LAW NO. OF 2019

**CITY OF BEACON CITY COUNCIL
PROPOSED LOCAL LAW AMENDING CHAPTER 199, ARTICLE IX, SECTION 39
OF THE CODE OF THE CITY OF BEACON**

A LOCAL LAW to amend
Chapter 199, Article IX
Section 39 of the Code of
the City of Beacon
concerning the Cold War
Veterans' Real Property Tax
Exemption.

BE IT ENACTED by the City of Beacon City Council as follows:

Section 1. Chapter 199 Article IX, Section 39 of the Code of the City of Beacon entitled “Exemption for Cold War Veterans” is hereby amended to read as follows (amended text is underlined and deleted text is marked):

§ 199-39 Exemption granted.

A. The City of Beacon hereby opts into the Cold War veterans exemption for such veterans residing in the City of Beacon as provided by § 458-b of the New York State Real Property Tax Law.

B. The exemption provided under this article shall be effective for as long as a qualified owner of qualified residential real property remains a qualified owner thereof.

Section 2. Ratification, Readoption and Confirmation

Except as specifically modified by the amendments contained herein, Chapter 199 of the Code of the City of Beacon is otherwise to remain in full force and effect and is otherwise ratified, readopted and confirmed.

Section 3. Severability

The provisions of this Local Law are separable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid or unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words or parts of this Local Law or their petition to other persons or circumstances. It is hereby declared to be the legislative intent that this Local law would have been adopted if such illegal, invalid or unconstitutional provision, clause, sentence, subsection, word or part had not been included therein, and if such person or circumstance to which the Local Law or part hereof is held inapplicable had been specifically exempt there from.

Section 4. Effective Date

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