



STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001

ANDREW M. CUOMO
GOVERNOR

CESAR A. PERALES
SECRETARY OF STATE

October 28, 2011

Lisa L DeVona
Village Clerk/Treasurer
240 N. Main Street
Minoa NY 13116

RE: Village of Minoa, Local Law 3 & 4 2011, filed on October 27, 2011

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.state.ny.us.

Sincerely,
State Records and Law Bureau
(518) 474-2755

RECEIVED
NOV 09 2011
VILLAGE OF MINOA

MAYOR
Richard J. Donovan
TRUSTEES
William F. Brazill
John H. Champagne
Ronald L. Cronk
Eric S. Christensen
CLERK-TREASURER
Lisa L. DeVona
LEGAL COUNSEL
Primo, Primo & Kirwan, LLP



VILLAGE OF MINOA
240 N. MAIN STREET
MINOA, NEW YORK 13116
PHONE 315-656-3100
FAX 315-656-0825
www.villageofminoa.com

October 21, 2011

State Records and Law Bureau
State of New York Department of State
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231

Dear Secretary of State:

Enclosed is one (1) original copy of **Local Law #3** for 2011 and **Local Law #4** for 2011 for the Village of Minoa.

If there are any questions on this law, please contact this office.

Sincerely,

Lisa L. DeVona
Village Clerk/Treasurer

Enclosure

Local Law Filing

41 STATE STREET, ALBANY, NY 12231

(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.

Village of Minoa

Local Law No. Three (3) of the year 2011.

A local law establishing Article VI of Chapter 143 of the Village of Minoa Code entitled "Cold War Veteran."

Be it enacted by the Village Board of Trustees of the Village of Minoa as follows:

Section One (1). PURPOSE AND INTENT

The Village Board finds that it is desirable, to the greatest extent possible under the law, to provide for a real property tax exemption from Village of Minoa real property taxes for Cold War veterans, pursuant to New York Real Property Tax Law Section 458-b.

Section Two (2). A new Article VI shall be added to Chapter 143 of the Code of the Village of Minoa to provide as follows:

ARTICLE VI Cold War Veteran

§143-28 Purpose.

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

§143-29 Definitions.

In this local law:

"Cold War Veteran" shall mean 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.

"Armed Forces" shall mean the United States Army, Navy, Marine Corps, Air Force and Coast Guard.

"Active Duty" shall mean full-time duty in the United States armed forces, other than active duty for training.

“Service Connected” shall mean, 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.

“Qualified Owner” shall mean 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 one than one Qualified Owner, the exemption to 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.

“Qualified Residential Real Property” shall mean 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 if 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 unmarried 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.

“Latest State Equalization Rate” shall mean the latest final equalization rate established by the State Board of Real Property Services pursuant to Article 12 of the Real Property Tax Law.

§143-30 Amount of Exemption.

Pursuant to Section 485-b of the New York State Real Property Tax Law, the maximum Cold War Veteran exemption from real property taxes is established as follows:

- A. 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 \$36,000 or the product of \$36,000 multiplied by the Latest State Equalization Rate of the assessing unit, whichever is less.
- B. In addition to the exemption provided by subparagraph A of this section, where the 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 50% of the Cold War Veteran disability rating; provided, however, that such exemption shall not exceed \$120,000, or the product of \$120,000 multiplied by the Latest State Equalization Rate for the assessing unit, whichever is less.

§143-30 Limitations.

- A. The exemption from taxation provided by this local law shall not be applicable to real property taxes levied or relieved for school purposes.
- B. 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.

- C. The exemption provided by subparagraph A of §143-29 shall be granted for a period of ten (10) years. The commencement of such ten (10) year period being governed pursuant to this subparagraph. Where a Qualified Owner owns Qualifying Residential Real Property on the effective date of this local 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 local law. Where a Qualified Owner does not own Qualifying Residential Real Property on the effective date of this local law, such ten (1) year period shall be measured from the assessment roll prepared pursuant to the first taxable status date occurring at least sixty (60) after the date of the 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 purchase of residential 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 subparagraph A of §143-29 for the unexpired portion of this ten (10) year exemption period.
- D. 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 with 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.

Section Three (3). 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 circumstances is adjudged invalid or unconstitutional by any court of competent jurisdiction, such order or judgment shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law or in its application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this local law or the application thereof to other persons or circumstances. Further, in adjudging such invalid provision, the court shall attempt to modify same to a provision which is not invalid or unconstitutional and which best achieves the intent of the invalid provision.

Section Four (4). EFFECTIVE DATE.

This Local Law shall take effect upon its filing in the office of the Secretary of State and shall apply to the assessment rolls prepared on the basis of taxable status dates occurring on or after such date.

(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. 3 of 2011 of the (County)(City)(Town)(Village) of Minoa was duly passed by the Village Board of Trustees of the Village of Minoa on October 3, 2011 in accordance with the applicable provisions of law.

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 19__ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____, 19__, and was (approved)(not approved)(repassed

(Name of Legislative Body)
disapproval) by the _____ and was deemed duly adopted on _____, 199__
(Elective Chief Executive Officer*)

in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 199__ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____, 19__, and was (approved)(not approved)(repassed after
disapproval) by the _____ on _____ 19__. Such local law was _____ (Elective
Chief Executive Officer*)

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 _____ 19__, 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 19__ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19__, and was (approved)(not approved)(repassed after

(Name of Legislative Body)
disapproval) by the _____ on _____ 19__. Such local law was subject to
(Elective Chief Executive Officer*)

permissive referendum and no valid petition requesting such referendum was filed as of _____ 19__, in accordance with the applicable provisions of law.

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 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 _____ 19__, 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 19__ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 19__, pursuant to subdivisions 5 and 7 of section 23 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 one (1) above.

Lisa DeVona

Lisa DeVona, Village Clerk-Treasurer

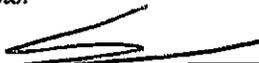
Date: October 10, 2011

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF ONONDAGA

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.



Signature

Steven J. Primo

Attorney for the Village

Title

County

City of Minoa

Town Village

Date: October 3, 2011

*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a countywide 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.