

Local Law Filing

41 STATE STREET, ALBANY, NY 12231

(Use this form to file a local law with the Secretary of State.)

Village of Minoa

Local Law No. Four (4) of the year 2007.

A local law amending Chapter 143 of the Village of Minoa Municipal Code.

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

Section 1. Section 143-10 of the Code of the Village of Minoa shall be deleted in its entirety and replaced with the following language:

Pursuant to the provisions of Subdivision 2(d) of §458-a of the Real Property Tax Law of the State of New York, the maximum veterans exemption from real property taxes allowable pursuant to §458-a the Real Property Tax Law is established as follows:

- A. Qualifying residential 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 the lesser of \$36,000 or the product of \$36,000 multiplied by the latest applicable state equalization rate.
- B. In addition to the exemption provided by Subsection A above, where the veteran served in a combat theater or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, qualifying residential real estate property also shall be exempt from taxation to the extent of 10% of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$24,000 or the product of \$24,000 multiplied by the latest applicable state equalization rate.
- C. In addition to the exemptions provided by Subsection A and B above, where the veteran received a compensation rating from the United States Veteran's Administration 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 veteran's disability rating; provided, however, that such exemption shall not exceed the lesser of \$120,000 or the product of \$120,000 multiplied by the latest applicable state equalization rate. For purposes of this subsection, where a person who served in the active military, naval or air service during a period of war died in service of a service connected disability, such person shall be deemed to have been assigned a compensation rating of 100%.

Section 2. This Local Law shall take effect immediately upon its filing in the office of the Secretary of State.

(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. Four of 2007 of the ~~(County)~~(City)(Town)(Village) of Minoa was duly passed by the Village Board of Trustees of the Village of Minoa on May 7, 2007 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

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.

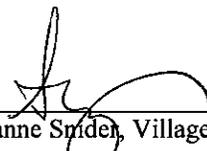
6. (County local law concerning adoption of Charter.)

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 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 one (1) above.



Suzanne Snider, Village Clerk

Date: May 7, 2007

(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: 5/7, 2007

*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.