

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

ANDREW M. CUOMO
GOVERNOR

ROSSANA ROSADO
SECRETARY OF STATE

September 17, 2018

RECEIVED
SEP 20 2018
VILLAGE OF MINOA

Lisa L DeVona
Clerk
240 N Main Street
Minoa NY 13116

RE: Village of Minoa, Local Law 3 2018, filed on September 12 2018

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.ny.gov.

Sincerely,
State Records and Law Bureau
(518) 473-2492



**Department
of State**

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 2018.

A local law amending 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). Section §143-29 of the Village of Minoa Code entitled “Definitions” is hereby amended as follows:

The defined term “Cold War Veteran” shall be repealed and replaced with the following:

“Cold War Veteran” shall mean a person, male or female, who served on active duty for a period of more than 365 days 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 and has been awarded the Cold War Recognition certificate as authorized under Public Law 105-85, the 1998 National Defense Authorization Act.

The defined term “Qualified Residential Real Property” shall be repealed and replaced with the following:

“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 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 unmarried surviving spouse of a Cold War Veteran; unless the Cold War Veteran or unmarried surviving spouse is absent from the property due to medical reasons or institutionalization for up to five years.

Section Two (2). Section §143-30 of the Village of Minoa Code entitled “Amount of Exemption” is hereby repealed and replaced with a new Section §143-30 as follows:

§143-30 Amount of Exemption.

Pursuant to the provisions of Chapter 655 of the 2007 Laws of the State of New York amending the Real Property Tax Law of the State of New York, 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 the lesser of \$45,000 or the product of \$45,000 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 \$150,000, or the product of \$150,000 multiplied by the Latest State Equalization Rate for the assessing unit, whichever is less.

Section Three (3). Section §143-31 of the Village of Minoa Code entitled “Amount of Exemption” is hereby repealed and replaced with a new Section §143-31 as follows:

§143-31 Limitations.

- A. If the Cold War Veteran receives the exemption under any other section of the Real Property Tax law that provides for veteran exemptions, the Cold War Veteran shall not be eligible to receive the exemption under this local law.
- B. The exemption provided for under this local law shall be granted for an indefinite period of time, pursuant to Chapter 290 of the 2017 Laws of the State of New York.
- C. Application for the exemption shall be made by the owner, 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 owner or owners of the property shall not be required to refile each year. 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 Four (4). 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 Five (5). 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 2018 of the ~~(County)(City)(Town)(Village)~~ of Minoa was duly passed by the Village Board of Trustees of the Village of Minoa on September 4, 2018 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 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.

Lisa DeVona

Lisa DeVona, Village Clerk-Treasurer

Date: _____ *9/7* _____, 2018

(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.

Courtney M. Hills

Signature
Courtney M. Hills

Attorney for the Village
Title
County
County
City of Minoa
City of
Village
Town Village

Date: September 5, 2018

*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.