



# TOWN OF ROCHESTER

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Accord, NY 12404

## TOWN OF ROCHESTER, ULSTER COUNTY, NEW YORK LOCAL LAW #4 OF 2005

### A LOCAL LAW ADDING A NEW ARTICLE VI TO CHAPTER 128 OF THE CODE OF ROCHESTER (TAXATION) INCREASING THE MAXIMUM VETERAN'S EXEMPTION AND PROVIDING AN EXEMPTION FOR GOLD STAR PARENTS PURSUANT TO SECTION 458-A OF THE REAL PROPERTY TAX LAW

Be it enacted by the Town Board of the Town of Rochester as follows:

#### Section 1

##### Purposes and Intent.

Section 458-A of the Real Property Tax Law of the State of New York (RPTL) provides a limited exemption from real property taxes for real property owned by persons who rendered military service to the United States of America, provided that such property meets the requirements set forth in the law.

Section 458-A of the RPTL additionally provides that a town may by local law grant an alternative exemption from real property taxation for qualified residential real property owned (and occupied) by veterans of defined periods of war, veterans who received expeditionary medals, or certain members of their family, based on a percentage of assessed value.

The Town of Rochester finds and determines that it is in the best interests of the community and especially in the best interests of owners of real property who have rendered military service to the United States of America to provide increased exemptions to such veterans and to provide enhanced exemptions where the veteran can document service in a combat theater or combat zone and where a veteran has received a service connected disability rating from the Veterans Administration or the Department of Defense, as those terms are used in Real Property Tax Law, Section 458-A.

#### **Section 2**

##### Statutory Authorization

This local law is enacted pursuant to the authority contained in RPTL §§458-A (2)(d)(ii) and (7)(b).

#### Section 3

##### Amendment to Code

There shall be added to Chapter 128 of the Code of the Town of Rochester a new Article VI Entitled **Exemption for Veterans** to read as follows:

##### §128-18 Increase of Exemptions

The maximum exemptions allowable pursuant to paragraphs (a), (b), and (c) of subdivision 2 of Section 458-A of the Real Property Tax Law are increased to \$27,000, \$18,000, and \$90,000, respectively.

§128-19 Gold Star Parents

- A. Gold Star Parents, as defined in Real Property Tax Law §458-A(7)(a) are deemed to be included within the definition of a “qualified owners” as provided in Real Property Tax Law §458-A (1)(c).
- B. Property owned by a Gold Star Parent is deemed to be included within the definition of “qualified residential real property” as provided in Real Property Tax Law §458-A (1)(d), provided that such property shall be the primary residence of the Gold Star Parent, as provided by Section 458-a (7) (c) of the Real Property Tax Law.
- C. The additional exemption provided for in Real Property Tax Law §458-A(2)(c) shall not apply to real property owned by a Gold Star Parent.

Section 3

This Local Law shall be effective immediately upon filing with the Secretary of State in accordance with the Municipal Home Rule Law.