

At a special meeting of the Town Board of the Town of Almond, County of Allegany, State of New York, held at the Almond Municipal Building located at 1 Marvin Lane, Almond, New York, on May 21, 2019 at 6:00 P.M. there were

PRESENT: Daniel Hegarty, Deputy Supervisor/Councilperson  
Jo-Anne Freeland, Councilperson  
Bryan Snyder, Councilperson  
Dawn A. Wildrick-Cole, Supervisor (Late)  
Larry Perry, Councilperson (Late)

ALSO PRESENT: Michelle Stevens, Town Clerk

A public hearing was held before the Town Board at 6:00 P.M. to hear all persons interested in the matter of the adoption of the Introductory Local Law No. 1 of 2019 entitled “A Local Law to Allow Cold War Veterans A Limited Town Tax Exemption Pursuant to Section 458-B of the Real Property Tax Law.” The purpose of the proposed local law is to authorize a limited exemption from real property taxes for residential real property owned by veterans and their surviving spouses within the boundaries of the Town of Almond who rendered military service to the United States during the “Cold War” pursuant to Section 458-b of the Real Property Tax Law. The Board members answered questions from those present for the public hearing. The Deputy Supervisor declared the public hearing to be closed.

Following the close of the public hearing the Town Board considered the adoption of the proposed local law for which the public hearing had earlier been held. There being no comments in opposition to the adoption of the Introductory Local Law No. 1 of 2019 entitled “A Local Law to Allow Cold War Veterans A Limited Town Tax Exemption Pursuant to Section 458-B of the Real Property Tax Law” the Deputy Supervisor asked for a resolution that the proposed local law be adopted. The following resolution was made by Dawn Wildrick-Cole, who moved its adoption, and seconded by Daniel Hegarty, to wit:

**Section 1. Purpose.**

The purpose of this local law is to authorize a limited exemption from real property taxes for residential real property owned by veterans and their surviving spouses who rendered military service to the United States during the “Cold War” pursuant to Section 458-b of the Real Property Tax Law.

**Section 2. Cold War Exemption.**

(a) Pursuant to subsection 2(a) of Section 458-b of the Real Property Tax Law of the State of New York, and subject to the definitions, limitations and requirements of said Section 458-b, the Town of Almond hereby adopts the qualifying residential real property exemption under subsection 2(a)(i) of Section 458-b of the Real Property Tax Law of the State of New York, that is, an exemption in the amount of ten percent (10%) of the assessed value of such

property, provided however, that such exemption, as permitted by subsection 2(c)(iii), shall not exceed four thousand dollars or the product of four thousand dollars multiplied by the latest state equalization rate of such property's assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

(b) Pursuant to subsection 2(b) of Section 458-b of the Real Property Tax Law of the State of New York, and subject to the definitions, limitations and requirements of said Section 458-b, the Town of Almond hereby adopts the qualifying residential real property exemption under subsection 2(b) of Section 458-b of the Real Property Tax Law of the State of New York, that is, an exemption in the amount equal to the extent of the product of the assessed value of such property, multiplied by fifty percent (50%) of the Cold War veteran disability rating; provided, however, that such exemption, as permitted by subsection 2(c)(iii), shall not exceed twenty thousand dollars or the product of twenty thousand dollars multiplied by the latest state equalization rate for the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

**Section 3. Severability.**

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

**Section 4. Effective Date.**

This local law shall take effect immediately upon its filing with the Secretary of State pursuant to Section 27 of the Municipal Home Rule Law, and shall be applicable to all assessment rolls prepared pursuant to the first taxable status date occurring on or after the effective date of this local law.

The Supervisor asked if there was any further discussion. There being no further discussion the Supervisor put the matter to a roll call vote which resulted as follows:

<u>Dawn A. Wildrick-Cole</u>	voting <u>AYE</u>
<u>Larry Perry</u>	voting <u>AYE</u>
<u>Jo-Anne Freeland</u>	voting <u>AYE</u>
<u>Daniel Hegarty</u>	voting <u>AYE</u>
<u>Bryan Snyder</u>	voting <u>AYE</u>

The Supervisor declared the Local Law to be duly adopted and directed the Town Clerk and Town Attorney to file the local law with the Department of State as quickly as possible.