

**INTRODUCTORY LOCAL LAW NO. 4 OF THE YEAR 2019**

**A LOCAL LAW TO AMEND CHAPTER 139 OF THE CODE OF  
THE TOWN OF BRUNSWICK IN RELATION TO THE  
ALTERNATIVE TAX EXEMPTION FOR VETERANS.**

**Section 1.**

This local law shall be referred to as “A Local Law to Amend Chapter 139 of the Code of the Town of Brunswick in Relation to the Alternative Tax Exemption for Veterans”.

**Section 2.**

Article II of Chapter 139 of the Code of the Town of Brunswick, entitled “Alternative Veterans Exemption” is hereby amended to read in its entirety as follows:

**Article II. Alternative Tax Exemption for Veterans**

**§ 139-4. Purpose.**

The purpose of this Article is to adopt an alternative tax exemption for veterans as authorized by Section 458-a of the New York State Real Property Tax Law.

**§ 139-4.1. Amount of exemption.**

Qualifying residential real property shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed value of such property; provided, however, that such exemption shall not exceed forty-five thousand dollars (\$45,000) or the product of forty-five thousand dollars (\$45,000) multiplied by the latest state equalization rate for the Town, whichever is less.

**§ 139-4.2. Additional exemption for combat veterans.**

In addition to the exemption provided in § 139-4.1, where the veteran served in a combat theatre or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, or the armed forces expeditionary medal, navy expeditionary medal, marine corps expeditionary medal, or global war on terrorism expeditionary medal, qualifying residential real property also shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property; provided, however, that such exemption shall

not exceed thirty thousand dollars (\$30,000) or the product of thirty thousand dollars (\$30,000) multiplied by the latest state equalization rate for the Town, whichever is less.

### **§ 139-4.3. Additional exemption for service-connected disabilities.**

In addition to the exemptions provided in § 139-4.1 and § 139-4.2, 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 also shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by fifty percent (50%) of the veteran's disability rating; provided, however, that such exemption shall not exceed one hundred fifty thousand dollars (\$150,000) or the product of one hundred fifty thousand dollars (\$150,000) multiplied by the latest state equalization rate for the Town, whichever is less. For purposes of this section, 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 one hundred percent (100%).

### **§ 139-4.4. Eligibility of Gold Star Parents.**

Pursuant to subdivision 7 of Section 458-a of the New York State Real Property Tax Law, Gold Star Parents shall be deemed to be qualified owners and property owned by Gold Star Parents shall be deemed to be qualifying residential real property provided that such property shall be the primary residence of the Gold Star Parent. For purposes of this section, a Gold Star Parent shall have the meaning set forth in paragraph (a) of subdivision 7 of Section 458-a of the New York State Real Property Tax Law. The additional exemption provided for in § 139-4.3 shall not apply to real property owned by a Gold Star Parent.

### **§ 139-4.5. Prorated Exemption in Certain Cases.**

Pursuant to subdivision 8 of Section 458-a of the New York State Real Property Tax Law, where a veteran, the spouse of a veteran or unremarried surviving spouse already receiving an exemption pursuant to Section 458-a of the New York State Real Property Law sells the property receiving the exemption and purchases property within the same county, the assessor shall transfer and prorate, for the remainder of the fiscal year, the exemption received. The prorated exemption shall be based upon the date the veteran, the spouse of the veteran, or unremarried surviving spouse obtains title to the new property and shall be calculated by multiplying the tax rate or rates for each municipal corporation which levied taxes, or for which taxes were levied, on the appropriate tax roll used for the fiscal year or years during which the transfer occurred times the previously granted exempt amount times the fraction of each fiscal year or years

remaining subsequent to the transfer of title. Nothing in this section shall be construed to remove the requirement that any such veteran, the spouse of the veteran, or the unremarried surviving spouse transferring an exemption pursuant to the this section shall reapply for the exemption authorized pursuant to this Article on or before the following taxable status date, in the event such veteran, the spouse of the veteran or unremarried surviving spouse wishes to receive the exemption in future fiscal years.

### **Section 3.**

This law supersedes and amends all prior local laws, ordinances, and resolutions adopted by the Town Board of the Town of Brunswick in relation to the Alternative Exemption for Veterans provided by Section 458-a of the New York State Real Property Tax Law, including without limitation, Town of Brunswick Local Law No. 1 for the year 1997, Town of Brunswick Local Law No. 3 for the year 1998, and Town of Brunswick Local Law No. 3 for the year 2007.

### **Section 4.**

This law shall become effective upon filing with the New York State Secretary of State and shall apply with respect to assessment rolls finalized in 2020 and thereafter.