#### TOWN OF BRUNSWICK

#### PROPOSED LOCAL LAW NO. 3 FOR THE YEAR 2018

# A LOCAL LAW AMENDING TOWN OF BRUNWICK LOCAL LAW NO. 1 OF THE YEAR 2008 PERTAINING TO THE COLD WAR VETERANS LIMITED TOWN TAX EXEMPTION

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

# Section 1. Legislative Intent.

This Town Board having heretofore enacted Town of Brunswick Local Law No. 1 of the Year 2008 entitled "A local law to Allow Cold War Veterans a Limited Town Tax Exemption" as authorized by §458-b of the Real Property Tax Law. At that time, in accordance with subdivision 2(c)(iii) of said statute, the said Town of Brunswick Local Law No. 1 of the Year 2008 provided, in Section 3(c)(iii) thereof that the exemption was limited to a period of ten (10) years. On and effective September 12, 2017, Real Property Tax Law §458-b.2(c)(iii) was amended so as to permit a municipality which had previously granted the exemption authorized by said statute to remove the said ten (10) year limitation at its option. It is the intent of this local law to remove the said ten (10) year limitation accordingly.

## Section 2. Amendment of Town of Brunswick Local Law No. 1 of the Year 2008.

Section 3(c)(iii) of Town of Brunswick Local Law No. 1 of the Year 2008 entitled "A local law to Allow Cold War Veterans a Limited Town Tax Exemption be and hereby is repealed and replaced with the following:

"(iii) Pursuant to Real Property Tax Law §458-b.2(c)(iii), the exemption provided by Section 3(a) of this local law shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners."

# Section 3. Inconsistency.

All other local laws and ordinances of the Town of Brunswick that are inconsistent with the provisions of this local law are hereby repealed; provided, however, that such repeal shall only be to the extent of such inconsistency, and in all other respects this local law shall be in addition to such other local laws and ordinances pertaining to the subject matter encompassed by this local law.

# Section 4. Savings Clause.

Except to the extent amended by this local law, Town of Brunswick Local Law No. 1 of the Year 2008 entitled "A local law to Allow Cold War Veterans a Limited Town Tax Exemption" shall remain in full force and effect.

## Section 5. Effective Date.

This local law shall take effect immediately upon its filing with the Secretary of State 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.

Dated: Brunswick, New York March , 2018