## TOWN OF COPAKE

# Local Law No. 1 of 2018

# A Local Law extending an exemption from real property taxes for real property owned by Veterans of the Cold War

#### BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF COPAKE AS FOLLOWS:

# **Section 1.** Legislative Intent.

WHEREAS, the Town of Copake previously enacted a local law, pursuant to section 458-b of the New York State Real Property Tax Law and codified as Article VII of Chapter 204 of the Code of the Town of Copake, establishing an exemption from certain property taxes for veterans of the Cold War; and

WHEREAS, section 458-b of the Real Property Tax Law authorizes the extension, by local law, of the duration of such exemption beyond the ten-year statutory term; and

WHEREAS, the Town Board of the Town of Copake desires to extend the duration of such previously enacted exemption, the following amendment is made part of Article VII of Chapter 204 of the Code of the Town of Copake.

#### Section 2.

A new section 204-22 is added to the Article VII of Chapter 204 of the Code of the Town of Copake, as follows:

§ 204-22. Extension of duration of exemption.

Pursuant to the authority of Section 458-b (2)(c)(iii) of the Real Property Tax Law, the exemption authorized by this Article shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to the statutory ten year limitation.

#### **Section 3.** Statement of Authority.

This law is enacted pursuant to the authority of section 458-b of the NY Real Property Tax Law and the NY Municipal Home Rule Law, including but not limited to M.H.R.L. sections 10, 20 and 27.

### **Section 4.** Effective Date.

This local law shall become effective immediately upon filing with the Secretary of State.