

Local Law Filing New York State Department of State

41 State Street, Albany, NY, 12231

Town of Fine

County of St. Lawrence

Local Law No. 1 of the year 2018

A local Law to extend the real property tax exemption for Cold War Veterans

Purpose: The State of New York recently amended New York State Real Property Tax Law §458-b to eliminate the Ten year limitation on the tax exemption available to Cold War Veterans. The Town of Fine had implemented such an exemption by Local Law in 2013. This Local Law is intended to eliminate the Ten Year limitation on the tax exemption available to Qualified Cold War Veterans in the Town of Fine.

SECTION 1:

EXEMPTION

Real property owned by one or more "Qualified Owners" as defined by New York State Real Property Tax Law, Section 458-b shall be exempt from the town taxation to the extent of fifteen percent of the assessed value of such property; provided however, that such exemption shall not exceed twelve thousand dollars or the product of twelve thousand dollars multiplied by the latest state equalization rate of the town.

SECTION 2:

AUTHORITY

This local law is adopted pursuant to subdivision 2 of Real Property Tax Law §458-b.

SECTION 3:

CONSISTENCY

This Local Law, in every case, shall conform to State Law.

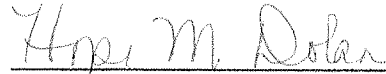
SECTION 4:

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

Local Law Filing

**New York State Department of State
41 State Street, Albany, NY 12231**

I hereby certify that the Local Law annexed hereto, designated as Local Law No. 1 of 2018 of the Town of Fine was duly passed by the Town Board on 3/14, 2018 in accordance with the applicable provisions of law.



Hope M. Dolan, Clerk
Town of Fine

(Seal)

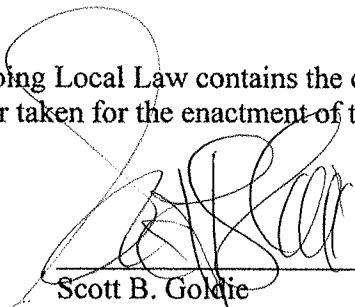
Date: 3/14/18

STATE OF NEW YORK)
COUNTY OF ST. LAWRENCE) ss.:

I, the undersigned, hereby certify that the foregoing Local Law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Date:

3/23/18


Scott B. Goldie
Town Attorney
Town of Fine