



Local Law

**REAL PROPERTY TAX EXEMPTION - COLD WAR VETERANS**

Local Law Filing New York State Department of State

41 State Street, Albany, NY, 12231

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Town of Fine  
County of St. Lawrence

Local Law No. 4 of the year 2015

**A Local Law to establish a real property tax exemption for cold War Veterans**

Be it enacted by the Town Board of the Town of Fine, in the County of St. Lawrence, as follows:

**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 for 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:**

**EFFECTIVE DATE**

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. 4 of 2015, of the Town of Fine was duly passed by the Town Board on 10 April 2013, in accordance with the applicable provisions of law.

(Seal)

Hope M. Dolan  
Hope M. Dolan, Clerk  
Town of Fine

Date: 12/8/15

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

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.

Christopher E. Cooper  
Christopher E. Cooper,  
Town Attorney  
Town of Fine

Date: 8 Dec. 2015