

LOCAL LAW NUMBER 2-2018
TOWN OF DAYTON, NEW YORK

Pursuant to Section 458-b of the Real Property Tax Law

A LOCAL LAW AMENDING LOCAL NO. 3-2008 GRANTING A PARTIAL EXEMPTION FROM
TOWN REAL PROPERTY TAXES FOR COLD WAR VETERANS

BE IT ENACTED THE DAYTON TOWN BOARD OF THE TOWN OF DAYTON AS FOLLOWS:

SECTION 1. Legislative Intent. It is the intent of this legislation to amend Local Law No. 3-2008 (No. 3-2008) which grants an exemption of fifteen percent (15%) of the assessed value of qualified residential property, as defined in Real Property Tax Law Section 458-b(2)(a)(i) to Cold War Veterans defined in Real Property Tax Law Section 458-b(1)(a).

SECTION 2. Amendment to Local Law No. 3-2008. Local Law No. 3-2008 is hereby amended adding a new Section 3 which eliminates the ten (10) year exemption for qualifying property as follows, and renumbering the subsequent section:

“Section 3. Elimination of Ten Year Period. Town of Dayton hereby further provides that qualifying residential owner of qualifying real property shall retain the exemption, provided for in Section 2 above, for as long as they remain qualifying owners, without regard to such ten year limitation, as provided for in Real Property Tax Law Section 458-b(2)(c)(iii).”

SECTION 3. Severability. If any provision of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, then such adjudication, shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the particular provision directly involved in the controversy in which such judgment shall have been rendered.

SECTION 4. 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 status date occurring on or after the effective date of this Local Law.