

LOCAL LAW NO. 3 OF 2018

A LOCAL LAW AMENDING CHAPTER 6 ENTITLED “CREDIT CARD PAYMENTS” OF THE CODE OF THE TOWN OF CHESTER AND AMENDING CHAPTER 87, ARTICLE VIII, ENTITLED “COLD WAR VETERANS TAX EXEMPTION” OF THE TOWN CODE OF THE TOWN OF CHESTER

Be it enacted by the Town of Chester in the County of Orange, as follows:

SECTION 1. Title

This Local Law shall be referred to as "A Local Law Amending Chapter 6, entitled “Credit Card Payments,” of the Town Code of Chester and Amending Chapter 87, Article VIII, entitled “Cold War Veterans Tax Exemption,” of the Code of the Town of Chester.

SECTION 2: Purpose and Intent

It is the purpose of this Local Law to amend Chapter 6, entitled “Credit Card Payments,” of the Town Code of the Town of Chester, as it relates to municipal departments permitted to accept credit card payments and to amend and update Chapter 87, Article VIII, entitled “Cold War Veterans Tax Exemption,” of the Town Code of the Town of Chester as it relates to real property tax exemptions for Cold War Veterans.

SECTION 3: Amend Subsection (G) of §6-3, entitled “Credit card agreements; payment of obligations by credit card,” to read as follows:

G. The Town Board hereby designates the Town Supervisor, Town Clerk and Recreation Coordinator of the Recreation Department, and their respective deputies, as the officers charged with the duty of collecting or receiving money on behalf of the Town, and said persons are hereby authorized to accept credit cards as a means of payment of fines, taxes, rent, rates, fees, charges, revenue, financial obligations and other amounts, including penalties, special assessments or interest.

SECTION 4: Amend and Replace §87-13 of Chapter 87, Article VIII, entitled “Cold War Veterans Tax Exemption,” to read as follows:

§87-12. Purpose

The purpose of this article is to adopt a real property tax exemption in the Town of Chester for Cold War Veterans, as authorized by Real Property Tax Law §458-b and to comport with the legislative requirements thereof, which allow local municipalities to adopt a local law providing that the exemption authorized thereunder shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to the ten-year limitation period referenced under Real Property Tax Law §458-b(2)(c)(iii).

§87-13. Definitions.

As used in this Article, the following terms shall have the meanings indicated:

COLD WAR VETERAN

A person, male or female, who served on active duty for a period of more than 365 days in the United States Armed Forces during the time period from September 2, 1945 to December 26, 1991, and was discharged or released therefrom under honorable conditions and has been awarded the Cold War Recognition Certificate as authorized under Public Law 105-85, the 1998 National Defense Authorization Act.

UNITED STATES ARMED FORCES

The United States Army, Navy, Marine Corps, Air Force and Coast Guard.

ACTIVE DUTY

Full-time duty in the United States Armed Forces, or other active duty for training.

SECTION 5: Create a new §87-14 to read as follows:

§87-14. Exemption amount.

- A. The Town of Chester hereby adopts the Real Property Tax Exemption for Cold War Veterans as authorized by Real Property Tax Law §458-b. Qualifying residential real property shall be exempt from taxation to the extent provided for in Subsection (2)(a)(ii) of the Real Property Tax Law, 10% of the assessed value of such property; provided, however, that such exemption shall not exceed \$8,000 or the product of \$8,000 multiplied by the latest state equalization rate of the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.
- B. In addition to the exemption provided by Subsection (2)(a) of Real Property Tax Law §458-b, where the Cold War Veteran received a compensation rating from the United States Veterans’ Affairs or from the United States Department of Defense because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by

50% of the Cold War Veteran disability rating; provided, however, that such exemption shall not exceed \$40,000 or the product of \$40,000 multiplied by the latest state equalization rate for the assessing unit or, in the case of a special assessing unit, the latest class ratio, whichever is less.

SECTION 6: Severability Clause

If any section or subsection, paragraph, clause, phrase or provision of this local law shall be adjudged invalid for any reason or shall be deleted or subsequently repealed, the same shall not affect the validity of this local law as a whole or any part or provision herein other than the part as adjudged to be invalid and/or deleted and/or subsequently repealed.

The determination by any court of competent jurisdiction that any provisions of the within local law as unenforceable, invalid, void, unconstitutional or in conflict with federal or state law shall not in any way affect the enforceability or validity of any other provision contained herein.

SECTION 7: Effective Date

This local law shall take effect immediately upon posting and filing with the New York State Department of State.