

Local Law Filing

New York State Department of State

41 State Street, Albany, NY 13331

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Town of DeKalb

Local Law No. 3 of the year 2018

A Local Law, Providing for Real Property Tax Exemption for Cold War Veterans

Be it enacted by the Town Board of

Town of DeKalb as follows:

#### SECTION 1. Intent.

It is the intent of this Law to provide a Cold War Veterans real property tax exemption to the Town of DeKalb residents as that term is defined by New York State Real Property Tax Law §458-b.

#### SECTION 2. Text.

Real property owned by one or more persons, each of whom is a Cold War Veteran as defined by New York State Real Property Tax Law §458-b, shall be exempt from Town taxation to the extent of fifteen percent (15%) of the assessed valuation.

This Local Law is designed to implement §458-b of the Real Property Tax Law of the State of New York for residents of the Town of DeKalb, and this Local Law shall conform in every aspect to State Law. It is the intent of this Local Law that this exemption be permanent and not be limited a ten year period of time.

#### ARTICLE 3: SEQR.

This Local Law is an unlisted action under the State Environmental Quality Review Act and does not require a SEQR hearing.

#### SECTION 4. EFFECTIVE DATE

This Local Law shall become effective upon filing with the Department of State.

