

Local Law Filing

New York State Department of State
162 Washington Avenue, Albany, New York 12231

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

Town of Russell

Local Law No. 1 of the year 2018

A local law Allowing Real Property Tax Exemptions for Cold War Veterans in Accordance with New York State Real Property Tax Law §458-b

Be it enacted by the Board of Trustees of the
(Name of Legislative Body)

Town of Russell as follows:

Section 1. Legislative Intent

The New York State Real Property Tax Law of the State of New York was amended by adding a new §458-b authorizing a real property tax exemption for Cold War Veterans. It is the intent of this Board to provide the exemptions under this section to eligible persons for purposes of taxes levied by the Town of Russell.

Section 2. Definitions

(a) "Cold War Veteran" means a person, male or female, who served on active duty in the United States Armed Forces for a period of more than one year during the time period from September 2, 1945 to December 26, 1991, 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 Action.

(b) "Armed Forces" means the United States army, navy, marine corps, air force, and coast guard.

(c) "Active Duty" means full-time duty in the United States armed forces, other than active duty for training.

(d) "Service Connected" means, with respect to disability or death, that such disability was incurred or aggravated, or that the death resulted from a disability incurred or aggravated in the line of duty on active military, naval or air service.

(e) "Qualified Owner" means a Cold War Veteran, the spouse of a Cold War Veteran, or the unremarried surviving spouse of a deceased Cold War Veteran. Where property is owned by more than one qualified owner, the exemption to which each is entitled shall be combined.

Where a veteran is also the unremarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse was entitled.

(f) "Qualified Residential Real Property" means property owned by a qualified owner which is used exclusively for residential purposes, provided however that in the event that any portion of such property is not used exclusively for residential purposes, but is used for other purposes, such portion shall be subject to taxation, and only the remaining portion used exclusively for residential purposes shall be subject to the exemption provided by this section. Such property shall be the primary residence of the Cold War Veteran or the unremarried surviving spouse of a Cold War Veteran, unless the Cold War Veteran or unremarried surviving spouse is absent from the property due to medical reasons or institutionalization for up to five years.

(g) "Latest State Equalization Rate" means the latest final equalization rate or special equalization rate established by the state board pursuant to Article 12 of the Real Property Tax Law. The state board shall establish a special equalization if it finds there has been a material change in the level of assessment since the establishment of the latest state equalization rate, but in no event shall such special equalization rate exceed 100. When a special equalization rate is established for purposes of this section, the assessor is directed and authorized to recompute the Cold War Veterans Exemption on the assessment roll by applying the special equalization rate instead of the latest state equalization rate applied to the previous year and to make the appropriate corrections on the assessment roll, notwithstanding the fact that such assessor may receive the special equalization rate after the completion, verification and filing of such final assessment roll.

Section 3. Exemptions

(a) The Town Board of the Town of Russell adopts this local law to provide that qualifying residential real property shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property, provided however, that such exemption shall not exceed \$8,000.00 or the product of \$8,000.00 multiplied by the latest state equalization rate of the Town of Russell.

(b) In addition to the exemption provided by paragraph (a) of this subdivision, where the Cold War Veteran received a compensation rating from the United States Department of 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 \$40,000.00, or the product of \$40,000.00 multiplied by the latest state equalization rate for the Town of Russell.

Section 4. Limitations

(a) The exemption from taxation provided by this subdivision shall be applicable to Town real property taxes, commencing with the March 1, 2018 taxable status date, but shall not be applicable to taxes levied for school purposes or for county purposes unless and until the county adopts a similar local law.

(b) If a Cold War Veteran receives the exemption under §458-a of the Real Property Tax Law, the Cold War Veteran shall not be eligible to receive the exemption under this section.

(c) Pursuant to subsection 2(c)(iii) of §458-b of the Real Property Tax Law, the exemption authorized shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to such ten (10) year limitation.

(d) Application for this exemption shall be made by the owner, or all of the owners, of the property on a form prescribed by the state board. The owner or owners shall file the completed form in the assessor's office on or before the first appropriate taxable status date. The exemption shall continue in full force and effect for all appropriate subsequent tax years and the owner or owners of the property shall not be required to refile each year. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the penal law.

(e) This local law may be repealed by the Town Board of the Town of Russell. Such repeal shall occur at least ninety (90) days prior to the Town's taxable status date.

Section 5. Effective Date

This local law shall be effective immediately upon filing with the Office of the New York Secretary of State in accordance with Section 27 of the Municipal Home Rule Law of the State of New York.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as Local Law No. 1 of 2018 of the Town of Russell was duly passed by the Town Board on May 15, 2018, in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. ___ of 20___ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____, 20___, and was (approved)(not disapproved)(repassed after disapproval) by the _____ and _____ (Elective Chief Executive Officer*) was deemed duly adopted on _____, 20___, in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. ___ of 20___ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____, 20___, and was (approved)(not disapproved)(repassed after disapproval) by the _____ on _____, 20___. Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____, 20___, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. ___ of 20___ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____, 20___, and was (approved)(not disapproved)(repassed after disapproval) by the _____ on _____, 20___. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____, 20___, in accordance with the applicable provisions of law.

Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairman of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

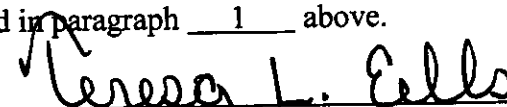
I hereby certify that the local law annexed hereto, designated as local law No. ___ of 20__, of the City of _____ having been submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____, 20__, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. ___ of 20__, of the County of _____, State of New York, having been submitted to the electors at the General Election of November ____, 20__, pursuant to subdivisions 5 and 7 of Section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph ___1___ above.

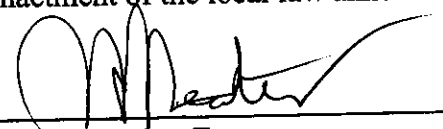

Clerk of the County legislative body, City, Town or Village
Clerk or officer designated by local legislative body.
Teresa L. Eells, Clerk
Town of Russell
Date: May 15, 2018

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

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.


Henry J. Leader, Esq.
Town Attorney
Town of Russell
Date: May 18 , 2018



NORTHERN NY NEWSPAPERS CORP.
 260 WASHINGTON ST
 WATERTOWN, NY 13601-3301
 (315)782-1000

BILLING PERIOD		ADVERTISER / CLIENT NAME	
05/01/18 - 05/01/18		TOWN OF RUSSELL	
TOTAL AMOUNT DUE	INVOICE NUMBER	TERMS OF PAYMENT	
36.32	809365	DUE WITHIN 28 DAYS	

ADVERTISING INVOICE

PAGE NO.	BILLING DATE	BILLED ACCOUNT NUMBER
1	05/01/18	100748

BILLED ACCOUNT NAME AND ADDRESS

TESS EELLS
 TOWN OF RUSSELL
 PO BOX 628
 RUSSELL NY 13684-0628

REMITTANCE ADDRESS

JOHNSON NEWSPAPER CORPORATION
 260 WASHINGTON ST
 WATERTOWN, NY 13601

PLEASE DETATCH AND RETURN UPPER PORTION WITH YOUR REMITTANCE

DATE	NEWSPAPER REFERENCE	DESCRIPTION - OTHER COMMENTS / CHARGES	SAU SIZE BILLED UNITS	TIMES/RUN RATE	NET AMOUNT
05/01	PUBLICATION: AD CLASS: 20407022 05/01	*** REPRINTED BILL *** ST LAWRENCE PLAINDEALER - FULL RUN LEGALS THE TOWN Board of th e Town of Russell wi TESS Affidavit Fee Ad Class Totals: Publication Totals:	1x0L 17L	1	7.82 10.00
05/01	PUBLICATION: AD CLASS: 20407022 05/01	WATERTOWN DAILY TIMES - FULL RUN LEGALS THE TOWN Board of th e Town of Russell wi TESS Affidavit Fee Ad Class Totals: Publication Totals:	1x0L 17L	1	8.50 10.00

TO ENSURE PROPER CREDIT PLEASE INCLUDE THE PAYMENT STUB
 OR CALL LYNN JENNER @ EXT. 2314 TO PAY BY CREDIT CARD.

TOTAL AMOUNT DUE
36.32

NORTHERN NY NEWSPAPERS CORP. (315)782-1000

A FINANCE CHARGE OF 1.5% PER MONTH WHICH IS AN ANNUAL RATE
 OF 18% (MINIMUM \$1.00) WILL BE ADDED TO ACCOUNTS OVER 28 DAYS.
 * UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE

INVOICE NUMBER	ADVERTISER INFORMATION		
	BILLING PERIOD	BILLED ACCOUNT NUMBER	ADVERTISER / CLIENT NAME
809365	05/01/18 - 05/01/18	100748	TOWN OF RUSSELL



NORTHERN NEW YORK NEWSPAPERS CORPORATION
Legal Advertisement Affidavit
STATE OF NEW YORK
ST LAWRENCE COUNTY

ST LAWRENCE PLAINDEALER

TESS EELLS
TOWN OF RUSSELL
PO BOX 628
RUSSELL NY 13684-0628

REFERENCE: 100748
20407022 THE TOWN Board of th

Laura Parmeter, being duly sworn says that she is a principal clerk of Northern New York Newspapers Corporation, a corporation duly organized and existing under the laws of the State of New York, and having its principal place of business in the Village of Canton, New York, and that said corporation is the publisher of the ST. LAWRENCE PLAINDEALER, a newspaper published in the Village of Canton, St Lawrence County, and State of New York, and that a LEGAL NOTICE, of which the annexed is a printed copy, has been published in said newspaper on the dates listed below:

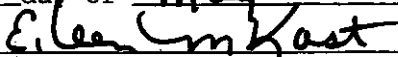

Laura Parmeter, Principal Clerk

PUBLISHED ON: 05/01

TOTAL COST: 17.82 AD SPACE: 17 LINE
FILED ON: 05/01/18

Sworn to before me this

4th day of may, 2018


Notary Public

EILEEN M KAST
Notary Public, State of New York
Registration No. 01KA6265648
Qualified in St. Lawrence County
Commission Expires July 16, 2020



Johnson Newspaper Corporation

Client:	100748	TOWN OF RUSSELL	Phone:	(315) 347-2358	
Class.:	PO BOX 628			RUSSELL, NY 13684-0628	
Ad #	20407022	Requested By: TESS	Fax:		
Sales Rep.:	W312	Scott Parks	Phone:	(315) 782-1000	
		sparks@wdt.net	Fax:	(315) 661-2521	
Class.:	0110	Public Notices			
Start Date:	05/01/2018	End Date:	05/01/2018	Nb. of Inserts: 2	
PO #:		Entered By:	SPARKS		
Publications:	St Lawrence Plaindealer, Watertown Daily Times				
Paid Amount:	\$0.00	Balance:	\$36.32		
Total Price:	<table border="1"><tr><td>\$36.32</td></tr></table>			\$36.32	Page 1 of 1
\$36.32					

THE TOWN Board of the Town of Russell will be holding a Public Hearing for Local Law #1 of 2018: ALLOWING REAL PROPERTY TAX EXEMPTIONS FOR COLD WAR VETERANS IN ACCORDANCE WITH NEW YORK STATE REAL PROPERTY TAX LAW 458-b on May 15th 2018 at 5:30 pm at the Russell Town Hall with the Regular Board Meeting following the Public hearing. All interested parties who want to speak for or against this local law may attend.



AFFIDAVIT OF PUBLICATION

STATE OF NEW YORK
COUNTY OF JEFFERSON

WATERTOWN DAILY TIMES

TESS EELLS
TOWN OF RUSSELL
PO BOX 628
RUSSELL NY 13684-0628

REFERENCE: 100748
20407022 THE TOWN Board of th

Lynn Jenner, of the Town of Brownville, County of Jefferson, being duly sworn, says that she is a Legal Representative of the Johnson Newspaper Corp., a corporation duly organized and existing under the laws of the State of New York, and having its principal place of business in the City of Watertown, New York, and that said corporation is the publisher of the WATERTOWN DAILY TIMES, a Newspaper published in the City of Watertown, Jefferson County, and State of New York, and that a Notice, of which the annexed is a printed copy, has been published regularly in said newspaper.


Lynn Jenner, LEGAL REPRESENTATIVE

PUBLISHED ON: 05/01

AD SPACE: 17 LINE
FILED ON: 05/01/18

Sworn to before me this

2 day of May, 2018
Paula K DeLong
Notary Public

PAULA K DELONG
NOTARY PUBLIC-STATE OF NEW YORK
No. 01DE6091238
Qualified in Lewis County
My Commission Expires April 28, 2019



Johnson Newspaper Corporation

Client:	100748	TOWN OF RUSSELL	Phone:	(315) 347-2358	
Class.:	PO BOX 628			RUSSELL, NY 13684-0628	
Ad #	20407022	Requested By: TESS	Fax:		
Sales Rep.:	W312	Scott Parks	Phone:	(315) 782-1000	
		sparks@wdt.net	Fax:	(315) 661-2521	
Class.:	0110	Public Notices			
Start Date:	05/01/2018	End Date:	05/01/2018	Nb. of Inserts: 2	
PO #:		Entered By:	SPARKS		
Publications:	St Lawrence Plaindealer, Watertown Daily Times				
Paid Amount:	\$0.00	Balance:	\$36.32		
Total Price:	<table border="1"><tr><td>\$36.32</td></tr></table>			\$36.32	Page 1 of 1
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CASE & LEADER LLP

ATTORNEYS AT LAW
107 EAST MAIN STREET
POST OFFICE BOX 13
GOUVERNEUR, NEW YORK 13642-0013

EDWARD H. CASE (1908-1988)
ROBERT J. LEADER
HENRY J. LEADER
ALSO ADMITTED IN VERMONT

TELEPHONE
(315) 287-2000
FAX (315) 287-2002
(NOT FOR PROCESS)

May 18, 2018

Hon. Teresa Eells, Clerk
Town of Russell
PO Box 628
Russell, New York 13684

Re: Local Law Number 1 of 2018

Dear Tess:

Enclosed please find a signed original Local Law 1 of 2018 for the Town's files.

Thank you.

Very truly yours,

CASE & LEADER LLP



Henry J. Leader, Esq.

HJL:jl
Encs.



CASE & LEADER LLP

ATTORNEYS AT LAW
107 EAST MAIN STREET
POST OFFICE BOX 13
GOUVERNEUR, NEW YORK 13642-0013

COPY

EDWARD H. CASE (1908-1988)
ROBERT J. LEADER
HENRY J. LEADER ◊
◊ALSO ADMITTED IN VERMONT

TELEPHONE
(315) 287-2000
FAX (315) 287-2002
(NOT FOR PROCESS)

May 18, 2018

State of New York
Department of State
Attn: Linda Lasch, Principal Clerk
State Records & Law Bureau
41 State Street
Albany, New York 12231-0001

**Re: Town of Russell
Local Law No. 1 of 2018**

Dear Ms. Lasch:

We enclose herewith an original of the above-captioned Local Law which we would appreciate your filing. These are sent to you pursuant to Section 27 of the Municipal Home Rule Law. Please acknowledge receipt of same.

Thank you in advance for your courtesy.

Very truly yours,

CASE & LEADER, LLP

Henry J. Leader, Esq.

HJL:jlm
Enclosure

cc: ✓ Hon. Teresa L. Eells, Clerk

STATE OF NEW YORK
DEPARTMENT OF STATE

ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
WWW.DOS.NY.GOV

ANDREW M. CUOMO
GOVERNOR

ROSSANA ROSADO
SECRETARY OF STATE

May 24, 2018

Henry J Leader
Case & Leader LLP
107 East Main Street
Post Office Box 13
Gouverneur NY 13642-0013

RE: Town of Russell, Local Law 1 2018, filed on May 21, 2018

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.ny.gov.

Sincerely,
State Records and Law Bureau
(518) 473-2492



**Department
of State**



CASE & LEADER LLP

ATTORNEYS AT LAW
107 EAST MAIN STREET
POST OFFICE BOX 13
GOUVERNEUR, NEW YORK 13642-0013

EDWARD H. CASE (1908-1988)

ROBERT J. LEADER
HENRY J. LEADER

ALSO ADMITTED IN VERMONT

June 1, 2018

TELEPHONE
(315) 287-2000
FAX (315) 287-2002
(NOT FOR PROCESS)

Hon. Tess Eells, Clerk
Town of Russell
PO Box 628
Russell, New York 13684

Re: Local Law Number 1 of 2018 – Cold War Veterans Tax Exemption

Dear Tess:

Enclosed please find the notice received from the Department of State confirming that Local Law 1 for the year 2018 was filed on May 21, 2018.

Thank you.

Very truly yours,

CASE & LEADER LLP



Henry J. Leader, Esq.

HJL:jl
Enc.

