

COUNCIL RESOLUTION #19 of 2022

**AUTHORIZING A PUBLIC HEARING REGARDING LOCAL LAW #1 OF 2022, WHICH
ADOPTS REAL PROPERTY LAW SECTION 458-B AND ELIMINATES THE 10-YEAR
LIMIT ON THE COLD WAR VETERANS TAX EXEMPTION**

By Councilor Cuddy

February 3, 2022

BE IT RESOLVED, by the City Council of the City of Auburn, New York, that it does hereby authorize that a Public Hearing be held before the City Council of the City of Auburn, New York, on February 17, 2022 at 5:00 pm at City Council Chambers, 1st floor, Memorial City Hall, Auburn, New York regarding the local option to eliminate the 10 year limit on Cold War Veterans Exemption.

BE IT FURTHER RESOLVED, that the City Clerk is hereby authorized and directed to advertise this resolution in the official newspaper of the City of Auburn in accordance with the governing State and local requirements.

Seconded by Councilor Locastro

	Ayes	Noes	Excused
Councilor Kent	X		
Councilor Giannettino			X
Councilor Cuddy	X		
Councilor Locastro	X		
Mayor Quill	X		
Carried and Adopted	X		

STATE OF NEW YORK)
) SS.:
COUNTY OF CAYUGA)

I, CHARLES MASON, Clerk of the City of Auburn, Cayuga County, New York (the “City”), DO HEREBY CERTIFY:

That I have compared the annexed abstract of the minutes of the meeting of the Council of the City (the “Council”), held on the 3rd day of February, 2022, including the Resolution #19 of 2022 contained therein, with the original thereof on file in my office, and the attached is a true and correct copy of said original and of the whole of said original so far as the same relates to the subject matters therein referred to.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City this 3rd day of February, 2022.



Charles Mason, Clerk
City of Auburn, Cayuga County, New York

COUNCIL MEMORANDUM

Memorial City Hall
24 South Street
Auburn, New York 13021

TO: Honorable Mayor and Members of City Council

FROM: Nate Garland, Assistant Corporation Counsel

DATE: January 27, 2022

RE: Enactment of a Local Law #1 of 2022 to Enact Section 458-b on the Real Property Tax Law providing for Cold War Veterans Exemption and Elimination of the 10 Year Limit

Background:

The State of New York has enacted legislation, Sections 458-a and 458-b of the Real Property Tax Law authorizing an exemption from real property taxes for real property owned by person who rendered military service to the United States during the declared periods of wartime and during the Cold War (defined as September 2, 1945 to December 26, 1991) respectively, provided such property meets the requirements set forth in the law.

On January 3, 2013, the City of Auburn adopted Local Law #2 of 2013 enacting the adoption of the Cold War Exemption pursuant to RPTL 458-b, and at that time the exemption carried a 10 year term limit. New York State RPTL 458-b has since then been amended to allow a local option to eliminate the 10 year term limit.

In 2019, Sections 458-a and 458-b of the Real Property Tax Law amended the term “veteran” and “non-disabled veteran” to mean a member of the armed forces of the United States who served therein in time of war, who was honorably discharged or released under honorable circumstances from such service including (i) having a qualifying condition as defined in section three hundred fifty of the executive law, and receiving a discharge other than bad conduct or dishonorable from such service, or (ii) being a discharged LGBT veteran, as defined in section three hundred fifty of the executive law, and receiving a discharge other than who is a citizen of the bad conduct or dishonorable from such service

It would be beneficial to all Cold War Veterans that own property in the City, if the City of Auburn were to opt to eliminate this 10 year limit. It is necessary to define ‘Veteran’ in the municipal code more fully based on recent state legislation.

A first reading of Local Law No. 1 was proposed on January 27, 2022. A public hearing for the proposed Local Law will be held on February 17, 2022.

Recommendations:

City Comptroller recommends the adoption of Local Law No. 1 of 2022 in order to eliminate the 10 year limit on the Cold War Veterans Exemption and more clearly define the term 'Veteran'.

Fiscal Implications:

There are currently 63 Cold War Exemptions with a total exemption of 486,070, which is approximately \$6,102.01 in lost revenue.

LOCAL LAW #1 of 2022

ENACTING THE ADOPTION OF SECTION 458-b OF THE REAL PROPERTY TAX LAW PROVIDING FOR COLD WAR VETERANS EXEMPTION FROM REAL PROPERTY TAXES AND ELIMINATION OF THE 10 YEAR LIMIT

By Councilor _____

January 27, 2022

WHEREAS, the State of New York has enacted legislation, Section §458-a of the Real Property Tax Law authorizing an exemption from real property taxes for real property owned by persons who rendered military service to the United States during declared periods of wartime; and

WHEREAS, the State of New York has enacted legislation, Section §458-b of the Real Property Tax Law authorizing an exemption from real property taxes for real property owned by person who rendered military service to the United States during the Cold War (defined as September 2, 1945 to December 26, 1991) provided such property meets the requirements set forth in the law; and

WHEREAS, on March 28, 1991, the City of Auburn adopted Local Law #2 of 1991 enacting the adoption of the Veterans Exemption pursuant to RPTL §458-a, which allowed for veterans of certain defined theatres of war to apply for a property tax exemption; and

WHEREAS, on January 3, 2013, the City of Auburn adopted Local Law #2 of 2013 enacting the adoption of the Cold War Exemption pursuant to RPTL §458-b which expanded the class of individuals able to seek an exemption, and at that time the exemption carried a 10 year term limit; and

WHEREAS, New York State RPTL §§458-b and has since then been amended to allow a local option to eliminate the 10 year term limit; and

WHEREAS, New York State RPTL §§458-a and 458-b have since then been amended to expand the application of the exemptions to apply to LGBTQ+ veterans who were less than honorably discharged based on their status; and

WHEREAS, it would beneficial if the City of Auburn were to opt to eliminate this 10 year limit and expand the class of veterans eligible for this exemption; and

WHEREAS, Local Law No. 1 of 2022, attached hereto and incorporated herein, proposes to update Chapter 265 of the City Code to achieve such goals; and

WHEREAS, the passage of Local Law No. 1 of 2022, is categorized as a Type II Action pursuant to the New York State Environmental Quality Review Act (SEQRA) and New York State Code, Rules, and Regulations Sections 617.5(c)(16), and, therefore, pursuant to NYCRR Section 617.3(f) a determination under SEQRA is not required; and

WHEREAS, subject to City Council approval, a public hearing will be held on February 17, 2022, concerning the repealing of sections of Local Law No. 2-1991; and

NOW THEREFORE BE IT ENACTED that the Auburn City Council does hereby repeal the following sections of Local Law No. 2-1991, which was originally passed as Chapter 182 of the City Code entitled “Veteran’s Exemption:”

1. Article III, Sections 265(24);

and,

BE IT FURTHER ENACTED that the Auburn City Council does hereby adopt Local Law No. 1 of 2022, attached and incorporated herein, which replaces the following Articles and Sections of Chapter 265 of the Auburn City Code entitled “Veteran’s Exemption”:

1. Article III, Sections 265(24)(a)
2. Article III, Sections 265(24)(b);

and,

BE IT FURTHER ENACTED that the foregoing repeal and adoption shall take effect immediately upon the filing of a certified copy of the local law with the New York Secretary of State.

Seconded by Councilor _____

	Ayes	Noes
Councilor Kent		
Councilor Giannettino		
Councilor Cuddy		
Councilor Locastro		
Mayor Quill		
Carried and Adopted		

CHAPTER 265 TAXATION

ARTICLE III. VETERAN'S EXEMPTION

§ 265(24) ~~Purpose.~~ **Definitions and Term**

~~The purpose of this article is to reduce the maximum veterans exemption allowable pursuant to § 458-a of the Real Property Tax Law of the State of New York.~~

- (a) **Veteran:** 'Veteran' shall mean an individual who has served in the United States Armed Forces and related entities as defined in Real Property Tax Law Sections 458-a and 458-b.

- (b) **Term:** exemptions authorized by this section shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners.