

A Public Hearing was held Monday, January 12, 2009 at 6:30pm at Town Hall, 18 Russell Avenue, Ravena, New York

PRESENT: Ronald K. Hotaling, Jr., Supervisor
Dawn Rogers, Councilwoman
Thomas A. Boehm, Councilman
James C. Youmans, Councilman
Richard N. Touchette, Councilman

ALSO PRESENT: Diane L. Millious, Town Clerk

Supervisor Hotaling called the Public Hearing to order and led the Pledge of Allegiance.

OPENING COMMENTS

Supervisor Hotaling stated that the record should reflect the presence of a full Town Board and then asked that Town Clerk Millious read the Notice of Public Hearing that was advertised in the News Herald.

**NOTICE
OF
PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that pursuant to Section 452 of the General Municipal Law, the Town Board of the Town of Coeymans will hold a Public Hearing on Monday, January 12, 2009, at 6:30pm, at the Town of Coeymans Town Hall, 18 Russell Avenue, Ravena, New York 12143. It will be for the purpose of hearing comments relative to Proposed Local Law 1-2009, creating a Cold War Veterans Exemption as follows:

**A Local Law Creating a Cold War Veteran’s Exemption
For the Town of Coeymans
Albany County, NY
Local Law #1 of 2009**

Purpose

The purpose of this Local Law is to allow for a tax exemption for Town of Coeymans War Veterans allowable pursuant to 458-B of the Real Property Tax Law of the State of New York, which was created by Chapter 655 of the Laws of the State of New York for the year 2007.

A copy of the Proposed Local Law, in its entirety, may be obtained at the Town Clerk’s Office during regular business hours.

**By Order of the Town of
Coeymans Town Board
Diane L. Millious
Town Clerk**

LOCAL LAW IN ITS ENTIRITY

SECTION 1: Purpose

The purpose of this Local Law is to allow for a tax exemption for Town of Coeymans War Veterans allowable pursuant to 458-b of the Real Property Tax Law of the State of

New York, which was created by Chapter 655 of the Laws of the State of New York for the year 2007.

SECTION 2: Definitions

A. “Cold War Veteran’s means a person, male or female, who served on active duty for a period of more than three hundred sixty-five days in the United States Armed Forces during the time period from September 2, 1945 to December 26, 1991, was discharged or released there from under honorable conditions and has been awarded the Cold War Recognition Certificate as authorized under Public Law 1005-85, the National Defense Authorization Act.

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 duty for training.

D. “Service Connected” means, with respect to disability or death, that such disability was incurred or aggravated, or that death resulted from a disability incurred or aggravated in the line on active military, naval or air service.

E. “Qualified Owner” means a Cold War Veteran, the spouse of a Cold War Veteran or the unmarried surviving spouse of a deceased Cold War Veteran. Where property is owned by more than one qualified owner, the exemption to which property is owned by more than one qualified owner, the exemption to which each is entitled may be combined. Where a veteran is also the unmarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse is 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 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 the Local Law. Such property shall be the primary residence of the Cold War Veteran or the unmarried surviving spouse of a Cold War Veteran; unless the Cold War Veteran or unmarried surviving spouse is absent from the property due to medical reasons or institutionalized for up to five years.

G. “Latest State Equalization Rate” means the latest final equalization rate established by the State Board pursuant to Article 12 of Real Property Tax Law.

SECTION 3: Amount of Exemption

Pursuant to the provisions of Chapter 655 of the 2007 Laws of the State of New York amending the Real Property Tax Law of the State of New York, the maximum veteran’s exemption from real property taxes allowable pursuant to 458-b of the Real Property Tax Law is established as follows:

A. Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$12,000.00 multiplied by the latest state equalization rate for the Town of Coeymans.

B. In addition to the exemption provided by paragraph A of Section 3, 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 \$40,000.00 or the product of \$40,000.00 multiplied by the latest State equalization rate for the Town of Coeymans, whichever is less.

SECTION 4: Limitations

A. If the Cold War Veteran receives the exemption under any other section of Real Property Tax Law that provides for veteran exemptions, the Cold War Veteran shall not be eligible to receive the exemption under this Local Law.

B. The exemption under this Local Law shall be granted for a period of 10 years. Where a qualified owner owns qualifying residential real property on the effective date of this Local Law, such 10 year period shall be measured from the Assessment Roll prepared pursuant to the first taxable status date occurring on or after the effective date of this Local Law. Where a qualified owner does not own qualifying residential real property on the effective date of this Local Law, such 10 year period shall be measured from the Assessment Roll prepared pursuant to the first taxable status date occurring at least 60 days after the date of purchase of qualifying residential real property; provided, however, that should the veteran apply for and be granted an exemption on the Assessment Roll prepared pursuant to a taxable status date occurring within 60 days after the date of purchase of residential real property, such 10 year period shall be measured from the first Assessment Roll in which the exemption occurs. If, before the expiration of such 10 year period, such exempt property is sold and replaced with other residential real property, such exemption may be granted pursuant to this section for the unexpired portion of the 10 year exemption period.

C. Application for 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 owner or owners of the property shall be required to file each year. Applicant shall file on or before the appropriate taxable status date. Any applicant convicted of willfully making any false statements in the application for such exemption shall be subject to the penalties prescribed in the New York State Penal Code.

SECTION 5: Effective Date

This Local Law shall take effect immediately and shall apply to Assessment Rolls prepared on the basis of taxable status occurring on or after such date.

Supervisor Hotaling continued by reading excerpts from the Local Law that addressed the amount of the exemption and added that essentially it is 15% off the assessed value.

PUBLIC COMMENTS

Supervisor Hotaling invited the public to comment at this time.

Mr. Bob Rivers inquired as to if this exemption is different from the current Combat Veterans Exemption that he has and if it is in addition to.

Supervisor Hotaling stated that the current Veteran Exemption calls for 15% for Veterans Exemption and 25% for those that served in combat, which has been in effect since the mid 80's and continues. He continued by saying that it is a Veterans Exemption that is separate and apart from the Cold War Veterans Exemption and added that it is a bit confusing because it seems to suggest that the same time periods are involved. He went on by saying that they have been advised that it is other than those periods of actual war or conflict that have been identified previously that would make someone eligible for the regular Veterans Exemption and this would be for those other periods of time between September 2, 1945 and December 26, 1991 when we were under a perceived Cold War, which would make you eligible for the 15% limited exemption. He concluded by saying that you would not be able to get both exemptions.

Mr. Rivers stated that this is why he was confused and added that he already has one exemption, which covers the same period.

Supervisor Hotaling stated that the one that he has is permanent and added that it started out with a limitation when it was originally conceived in the 80's but has been converted to a permanent exemption. He continued by saying that the Cold War Exemption calls for a 10 year limitation.

Mr. Rivers stated that he has both the Veteran's Exemption and Combat Exemption.

Supervisor Hotaling thanked Mr. Rivers for the information on the signage for Joralemon Park and added that he spoke with Community Beautification Supervisor Perry earlier in the day and they are honing in on some wording that they are going to prepare for the boundary signs at Joralemon Park and other parks.

Mr. Rivers stated that the important thing that he tried to get across with Community Beautification Supervisor Perry is to make be positive and not to make it Posted Signs but rather identify the boundaries.

Supervisor Hotaling stated that they need to identify the boundaries and give certain aspects on the signage that would clearly state what is not allowed.

Mr. Rivers stated that he does not know if they want to confuse the issue and added if they make the boundary, at certain known entry points they could put additional negative signs up.

Supervisor Hotaling stated that the negative signs at the known entry points may hit about 40% of those who enter the park because it is the unknown entry points that really are the issue with regard to those things that they are trying preclude from the park.

Supervisor Hotaling inquired as to if anyone else wished to comment about the Local Law creating Cold War Exemption., hearing none he stated that the Public Hearing would remain open until 20 minutes had lapsed and for the remainder he would ask that Mr. Horton take down the audio and coming back on to adjourn at 6:50 if no one else wished to comment.

Supervisor Hotaling asked that Mr. Horton resume the audio at 6:50 pm and added that the Public Hearing started at 6:30pm for the purpose of hearing comments on Proposed Local Law #1-09 relating to Cold War Veterans Exemptions. He continued by saying that there was one comment earlier and for the last 10-12 minutes no one had come in to comment and in turn asked for a motion to adjourn the Public Hearing He concluded by asking for a motion to close the Public Hearing.

ADJOURNMENT

Supervisor Hotaling asked for a motion to adjourn the meeting.

MOTION

On motion of Councilwoman Rogers, seconded by Councilman Boehm to adjourn the Public Hearing.

VOTE – AYES 5 – NAYS 0 – SO MOVED

Time: 6:53pm

Respectfully Submitted,

APPROVED:

Diane L. Millious, Town Clerk

Filename: 01-12-09 Public Hearing.doc
Directory: C:\Documents and Settings\Frank\My Documents\Town of
Coeymans\Minutes\2009
Template: C:\Documents and Settings\Frank\Application
Data\Microsoft\Templates\Normal.dotm
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