

**LOCAL LAW FILING**

New York State Department of State  
Division of Corporations, State Records and Uniform Commercial Code  
One Commerce Plaza, 99 Washington Avenue  
Albany, NY 12231-0001

(Use this form to file a local law with the Secretary of State)

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.

County  
City  
**Town of Benton**  
Village

Local Law No. 1 of the year **2023**

**A Local Law to Adopt Certain Benefits Under §458-b of the Real Property Tax Law Authorizing an Alternative Tax Exemption for Cold War Veterans**

(Insert Title)

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

County  
City  
**Town of Benton** as follows:  
Village

**Section 1.** Chapter 100 (Taxation) of the Code of the Town of Benton is hereby amended with the adoption of a new Article IV to read as follows:

**ARTICLE IV  
Exemption for Cold War Veterans**

§100-7. Cold War veteran exemption granted; limits

A. Pursuant to subsection 2(a) of §458-b of the NYS Real Property Tax Law, the Town of Benton hereby adopts the qualifying residential real property exemption under subsection 2(a)(i) of §458-b of the NYS Real Property Tax Law, that is, an exemption in the amount of ten percent of the assessed value of such property, provided however, that such exemption, as permitted by subsection 2(c)(iii), shall not exceed \$4,000 or the product of \$4,000 multiplied by the latest state equalization rate of such property’s assessing unit, such exemption to be subject to the definitions, limitations and requirements of §458-b.

B. Pursuant to subsection 2 (c)(iii) of § 458-b of the NYS 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 the ten-year limitation otherwise established by subsection 2 (c)(iii) of § 458-b of the NYS Real Property Tax Law.

§100-8. Exemption for disabled veterans.

Pursuant to subsection 2(b) of §458-b of the NYS Real Property Tax Law, the Town of Benton hereby adopts the qualifying residential real property exemption under subsection 2(b) of §458-b of the NYS Real Property Tax Law, that is, 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's disability rating; provided, however, that such exemption, as permitted by Subdivision 2(c)(iii), shall not exceed \$20,000 or the product of \$20,000 multiplied by the latest state equalization rate of such property's assessing unit, such exemption to be subject to the definitions, limitations and requirements of § 458-b.

**Section 2.** If any clause, sentence, paragraph, section or part of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been ordered.

**Section 3.** This local law shall take effect immediately upon filing with the Secretary of State and shall be applicable to all assessment rolls prepared on or after the effective date of this local law.

**(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. \_\_\_ of 2023 of the **Town of Benton** was duly passed by the Benton Town Board on \_\_\_\_\_, 2023, 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<sup>1</sup>.)**

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 approved)(repassed after disapproval) by the \_\_\_\_\_ and 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 approved)(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 approved)(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.

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<sup>1</sup> 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 chairperson 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 \_\_\_\_\_ of having been submitted to referendum pursuant to the provisions of § (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 § 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 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 Town

(Seal)

Date: \_\_\_\_\_

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County  
City  
**Town of Benton**  
Village

Local Law No. 2 of the year **2023**

**A Local Law Amending Chapter 100 (Taxation) of the Code of the Town of Benton to Increase the Limits for the Alternative Veterans’ Exemption for Town Taxes**

(Insert Title)

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

County  
City  
**Town of Benton**  
Village

as follows:

**Section 1.** Article II (Alternative Veterans Tax Exemption) of Chapter 100 (Taxation) of the Code of the Town of Benton is hereby amended with the repeal of § 100-1 (Exemption reduced) and § 100-2 (When effective) and the adoption of a new § 100-1 and § 100-2 to be inserted in their places to read as follows:

§ 100-1 Exemption increased

Pursuant to Real Property Tax Law Section 458-a (2) (d) (ii), the exemptions from real property taxes for veterans provided by paragraphs (a), (b) and (c) of subdivision 2 (d) (ii) of Section 458-a are hereby changed to twenty-four thousand (\$24,000), sixteen thousand (\$16,000), and eighty thousand dollars (\$80,000), respectively.

§ 100-2 When effective

This Article shall take effect upon its filing with the Secretary of State, but, pursuant to Real Property Tax Law Section 458-a, the exemption shall not be available until the 2024 tax year (2023 assessment roll).

**Section 2.** If any clause, sentence, paragraph, section or part of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been ordered.

**Section 3.** This local law shall take effect upon filing with the Secretary of State.

**(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. \_\_\_ of 2023 of the **Town of Benton** was duly passed by the Benton Town Board on \_\_\_\_\_, 2023, 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<sup>1</sup>.)**

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 approved)(repassed after disapproval) by the \_\_\_\_\_ and 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 approved)(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 approved)(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.

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**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 § 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 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 Town

(Seal)

Date: \_\_\_\_\_