



STATE OF NEW YORK  
**DEPARTMENT OF STATE**  
ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001

DAVID A. PATERSON  
GOVERNOR

LORRAINE A. CORTÉS-VÁZQUEZ  
SECRETARY OF STATE

November 9, 2009

Robert M Larkin  
Larkin Law Office  
38 Genesee St  
PO Box 570  
Greene NY 13778

**RE: Town of Coventry, Local Law 2 & 3, 2009, filed on November 9, 2009**

Dear Sir/Madam:

The above referenced material was received and filed by this office as indicated.  
Additional local law filing forms can be obtained from our website, [www.dos.state.ny.us](http://www.dos.state.ny.us).

Sincerely,  
Linda Lasch  
Principal Clerk  
State Records and Law Bureau  
(518) 474-2755

11-10-09  
cc: [unclear]

## **LARKIN LAW OFFICE**

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Robert M. Larkin  
36 Genesee St.  
P.O. Box 570  
Greene, New York 13778  
E-mail: larkinlaw@sny.ny.com

Telephone (607) 656-4515  
Toll Free 1-888-296-3818  
Fax (607) 656-9016\*  
\*Not for Service of Process

November 4, 2009

State Records Unit  
Department of State  
One Commerce Plaza, 99 Washington Ave.  
Albany, NY 12231

**Re: Local Law No. 2 for 2009-Authorizing a Real Property Tax Exemption  
For Cold War Veterans and Local Law No. 3 for 2009-Authorizing  
Veterans Alternative Exemptions, Town of Coventry**

Gentlemen:

Returned herewith please find the above local laws dated as requested.

Please return a receipt to this office. Thank you.

Very truly yours,

LARKIN LAW OFFICE

Robert M. Larkin

RML:kjr  
Enclosures

# Local Law Filing

**(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 of Coventry
- Town
- Village

Local Law No. 2 of the year 20 09

A local law Authorizing a Real Property Tax Exemption for Cold War Veterans  
(insert Title)

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

- County
- City of Coventry as follows:
- Town
- Village

(See annexed Local Law No. 2 of 2009)

**(If additional space is needed, attach pages the same size as this sheet, and number each.)**

(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 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, in accordance with the applicable provisions of law.  
(Name of Legislative Body)

**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. 2 of 20 09 of the ~~(County)(City)(Town)(Village)~~ of Coventry was duly passed by the Board of Trustees on \_\_\_\_\_ 20 \_\_\_\_\_, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted (Elective Chief Executive Officer\*) 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) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_. (Elective Chief Executive Officer\*)

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) (Name of Legislative Body) (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\*)

\* 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 \_\_\_\_\_ 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 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 \_\_\_\_\_, above.

\_\_\_\_\_  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

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

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

STATE OF NEW YORK  
COUNTY OF CHENANGO

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.

\_\_\_\_\_  
Signature Robert M. Larkin  
Town Attorney  
Title

~~County~~  
~~City~~ of Coventry  
~~Town~~  
~~Village~~

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

**LOCAL LAW NO. 2 OF 2009**  
**TOWN OF COVENTRY, NEW YORK**  
**A LOCAL LAW AUTHORIZING A REAL PROPERTY TAX**  
**EXEMPTION FOR COLD WAR VETERANS**

**BE IT ENACTED** by the Town Board of the Town of Coventry as follows:

**Section 1. Legislative Intent**

The Real Property Tax Law of the State of New York was amended by adding a new Section 458-b authorizing a real property tax exemption for Cold War veterans. It is the intention of this Town Board of the Town of Coventry by passage of this newly adopted Local Law, to provide the exemptions under Section 458-b of the Real Property Tax Law to eligible persons for purposes of taxes levied by the Town of Coventry.

**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 Three Hundred Sixty-five days, 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 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 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 may 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 established by the state board pursuant to Article Twelve.

h) "Latest class ratio" means the latest final class ratio established by the state board pursuant to Title One of Article Twelve of the Real Property Tax Law of the State of New York for use in a special assessing unit as defined in Section 1801 thereof.

### **Section 3. Exemptions**

a) The Town Board of the Town of Coventry 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 Four Thousand Dollars or the product of Four Thousand Dollars multiplied by the latest state equalization rate of the Town of Coventry.

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 fifty percent (50%) of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed Twenty Thousand Dollars, or the product of Twenty Thousand Dollars multiplied by the latest state equalization rate for the Town of Coventry.

### **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, 2010 taxable status date, but shall not be applicable to taxes levied for school purposes.

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

c) The exemption provided by Paragraph (a) of Section 3 shall be granted for a period of ten years. The commencement of such ten year period shall be governed pursuant to this subparagraph. Where a qualified owner owns qualifying residential real property on the effective date of this section, such ten 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 section. Where a qualified owner does not own qualifying residential real property on the effective date of this section, such ten year period shall be

measured from the assessment roll prepared pursuant to the first taxable status date occurring at least sixty 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 sixty days after the date of purchase of residential real property, such ten year period shall be measured from the first assessment roll in which the exemption occurs. If, before the expiration of such ten year period, such exempt property is sold and replaced with other residential real property, such exemption may be granted pursuant to this subdivision for the unexpired portion of the ten year exemption period.

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 owner or owners of the property shall be required to refile each year. Applicants shall refile on or before the appropriate taxable status date. 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 Coventry. Such repeal shall occur at least ninety days prior to the Town's taxable status date.

#### **Section 5. Effective Date**

This Local Law shall take effect immediately upon filing with the Office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule law of the State of New York.



# Local Law Filing

(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 of COVENTRY
- Town
- Village

Local Law No. 3 of the year 20 09

A local law AUTHORIZING VETERANS ALTERNATIVE EXEMPTIONS  
*(Insert Title)*

Be it enacted by the BOARD OF TRUSTEES of the  
*(Name of Legislative Body)*

- County
- City of COVENTRY as follows:
- Town
- Village

NOW, THEREFORE, BEIT ENACTED BY THE TOWN BOARD OF THE TOWN OF COVENTRY THAT,

Section I LEGISLATIVE INTENT.

It is the intention of the Town Board to increase the level of real property tax exemption provided under Section 458-a of the Real Property Tax Law.

Section II CHANGE IN LEVEL.

Pursuant to the provisions of subparagraph (ii) of paragraph (d) of subdivision 2 of Section 458-a of the Real Property Tax Law, the Town of Coventry elects to increase the maximum allowable in paragraph (a), (b) and (c) of subdivision 2 to 18,000, 12,000 and 60,000 respectively.

Section III EFFECTIVE DATE.

This Local Law shall be effective upon filing with the Secretary of State and shall apply to the Assessment Roll commencing in March 2010.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(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 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, 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. 3 of 20 09 of the ~~(County)(City)(Town)(Village)~~ of Coventry was duly passed by the Board of Trustees on \_\_\_\_\_ 20 \_\_\_\_\_, and was (approved)(not approved) \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, in accordance with the applicable provisions of law.

**3. (Final adoption by referendum.)**

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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.)**

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

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

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**(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 \_\_\_\_\_, above.

\_\_\_\_\_  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

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

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

STATE OF NEW YORK  
COUNTY OF CHENANGO

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.

\_\_\_\_\_  
Signature                      Robert M. Larkin  
Town Attorney  
\_\_\_\_\_  
Title

~~County~~  
~~City~~ of Coventry  
Town  
~~Village~~

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