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# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

October 13, 2017

The Honorable  
Erie County Legislature  
92 Franklin Street – Fourth Floor  
Buffalo, New York 14202

**RE: NYS Real Property Tax Law Section 458-b, making the Cold War Veteran's exemption permanent for as long as such veteran remains a qualifying owner of qualifying property.**

Dear Honorable Members:

Please find enclosed for your approval a resolution and accompanying memorandum providing for that elimination of the previous ten year limitation on the Cold War Veteran's Exemption that now makes the exemption permanent for as long as such veteran remain a qualifying owner of a qualifying property.

Should your honorable body require further information, I encourage you to contact Joseph L. Maciejewski, Director of the Department of Real Property Tax Services. Thank you for your consideration on this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Poloncarz", written over a faint circular stamp.

Mark C. Poloncarz, Esq.  
Erie County Executive

Enclosure

## **MEMORANDUM**

To: Honorable Members of the Erie County Legislature  
From: Real Property Tax Services  
Re: NYS Real Property Tax Law Section 458-b, making the Cold War Veteran's exemption permanent for as long as such veteran remains a qualifying owner of qualifying property.  
Date: October 13, 2017

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### **SUMMARY**

On September 12, 2017 New York State Governor Andrew Cuomo signed Senate Bill S05659A, and Assembly Bill A06510-A amending Section 458-b of the Real Property Tax Law which authorizes a limited exemption from real property taxes for residential real property owned by a veteran who rendered military service to the United States during the "Cold War" the amendment to 458-b allows for qualifying owners of qualifying real property to benefit from the partial exemption provided for therein beyond the previous ten-year limitation.

### **FISCAL IMPLICATIONS**

3,339 veterans in Erie County currently have the benefit of the Cold War Veteran's exemption. The reduction in the Erie County taxable assessed value attributed to this exemption will statistically be the same as the prior year, as eligibility for those no longer entitled and new filings, tend to be static. As with any real property tax exemption, the amount to be raised by taxes does not change, it is those that are not entitled to the exemption that incur a shift in the amount of tax apportioned.

### **REASONS FOR RECOMMENDATION**

Currently 3,339 Cold War veterans in Erie County receive this exemption, failure to act on this new legislation would result in the expiration on the exemption for County Tax purposes.

### **BACKGROUND INFORMATION**

Local Law 3-2008 granted the benefit of the Cold War Veteran's Exemption as allowed under New York State Real Property Tax Section 458-b, which state's the exemption had a ten-year limitation. This resolution allows for the exemption to be made permanent for as long as such veteran is a qualifying owner of qualifying property.

### **CONSEQUENCES OF NEGATIVE ACTION**

The Cold War Veteran's exemption would not be granted to 3,339 veterans that currently have this exemption for Erie County Tax purposes.

## **STEPS FOLLOWING APPROVAL**

Erie County Real Property will notify Town and City Assessors that the previous ten-year limitation on the Cold War Veteran's exemption has been amended and made permanent for Erie County Tax purposes.

A RESOLUTION SUBMITTED BY:  
REAL PROPERTY TAX SERVICES

**RE: NYS Real Property Tax Law Section 458-b, making the Cold War Veteran's exemption permanent for as long as such veteran remains a qualifying owner of qualifying property.**

WHEREAS, On September 12, 2017 New York State Governor Andrew Cuomo signed Senate Bill S05659A, and Assembly Bill A06510-A amending Section 458-b of the Real Property Tax Law which authorizes a limited exemption from real property taxes for residential real property owned by veterans who rendered military service to the United States during the "Cold War"; and

WHEREAS, currently, 3,339 Cold War veterans in Erie County receive the benefit of the exemption; and

WHEREAS, the amendment to 458-b allows for qualifying owners of qualifying real property to benefit from the partial exemption provided for therein beyond the previous ten-year limitation.

NOW, THEREFORE, BE IT

RESOLVED, that, pursuant to 458-b, the partial exemption provided for in Erie County Local Law 3-2008 shall now apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to the previous ten-year limitation on such exemption.

RESOLVED, that certified copies of this resolution be forward to the County Executive, the Division of Budget and Management, the Division of Real Property Tax Services and the Department of Law.