

TOWN OF PATTERSON

AMENDMENT TO
CHAPTER 142 OF THE PATTERSON TOWN CODE

BE IT ENACTED by the Town Board of the Town of Patterson, Putnam County,
New York, as follows:

Section 1. Chapter 142 entitled "Taxation", is hereby amended to read as follows:

THIS AMENDMENT SHALL ADD SECTION 142-6.1 TO CHAPTER 142

§142-6.1 Transfer of Veteran's Exemption

Where a veteran, the spouse of the veteran or unremarried surviving spouse already receiving an exemption for property located in Putnam County pursuant to Real Property Tax Law Section 458, or receiving an exemption for property located within the Town of Patterson pursuant to Article 3 of this Chapter, sells the property receiving the exemption and purchases property within the Town of Patterson, the assessor shall transfer and prorate, for the remainder of the fiscal year, the exemption which the veteran, the spouse of the veteran or unremarried surviving spouse received. The prorated exemption shall be based upon the date the veteran, the spouse of the veteran or unremarried surviving spouse obtains title to the new property and shall be calculated by multiplying the tax rate or rates for each municipal corporation which levied taxes, or for which taxes were levied, on the appropriate tax roll used for the fiscal year or years during which the transfer occurred times the previously granted exempt amount times the fraction of each fiscal year or years remaining subsequent to the transfer of title. Nothing in this section shall be construed to remove the requirement that any such veteran, the spouse of the veteran or unremarried surviving spouse transferring an exemption pursuant to this subdivision shall reapply for the exemption authorized pursuant to this section on or before the following taxable status date, in the event such veteran, the spouse of the veteran or unremarried surviving spouse wishes to receive the exemption in future fiscal years.

Section 2. This local law shall take effect immediately.

Dated: February 24, 2016

BY THE ORDER OF THE TOWN BOARD OF
THE TOWN OF PATTERSON

ANTOINETTE KOPECK, TOWN CLERK