



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

DAVID A. PATERSON
GOVERNOR

LORRAINE A. CORTÉS-VAZQUEZ
SECRETARY OF STATE

November 25, 2008

David C Schubel
Village Attorney
Webster Schubel & Meier LLP
343 Main Street
PO Box 606
Medina NY 14103

RE: Village of Lyndonville, Local Law No. 2, 2008, filed on November 21, 2008

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/corp/misc.html.

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

LAW OFFICES

WEBSTER, SCHUBEL & MEIER, LLP
343 MAIN STREET
P.O. BOX 606
MEDINA, N.Y. 14103

TEL. 585-798-2250
FAX 585-798-0776

NORRIS L. WEBSTER
(1936 - 2006)
DAVID C. SCHUBEL
ANDREW W. MEIER

COPY

November 17, 2008

CERTIFIED MAIL - RETURN RECEIPT

NYS Department of State
State Records and Laws Bureau
99 Washington Avenue, Suite 600
Albany, NY 12231

Re: Local Law No. 2 for the Year 2008
Village of Lyndonville, Orleans County, New York

Dear Sir or Madam:

Please find enclosed a certified copy of the above captioned numbered Local Law entitled A Local Law Enacting a Real Property Tax Exemption for Cold War Veterans for filing in your office.

Very truly yours,

David C. Schubel
Lyndonville Village Attorney

DCS/sm
Enclosure

cc: Debra D. Miller, Village Clerk

NOV 11-2-08

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

NYS Department of State
State Records & Laws Bureau
66 Washington Ave, Suite 600
Albany, NY 12231

COMPLETE THIS SECTION ON DELIVERY

A. Signature

Agent
 Addressee
NOV 21 2008
Date of Delivery

B. Received by (Printed Name)

D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

3. Service Type

- Certified Mail
- Registered
- Insured Mail
- Express Mail
- Return Receipt for Merchandise
- C.O.D.

4. Restricted Delivery? (Extra Fee) Yes

2. Article Number (Transfer from service label) 7005 3110 0002 9675 1076

PS Form 3811, February 2004 Domestic Return Receipt 102395-02-M-1640

1741-2 000/003 1004 1 004-1 08-11-08 1741-2 000/003 1004 1 004-1 08-11-08

(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 Lyndonville, New York
Town
Village

Local Law No. 2 of the year 2008.

A local law Enacting a Real Property Tax Exemption for Cold War Veterans
(Insert Title)

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

County
City of Lyndonville, Orleans County, New York as follows:
Town
Village

A Local Law Enacting a Real Property Tax Exemption for Cold War Veterans

SECTION 1. LEGISLATIVE INTENT

It is the intent of the within Local Law to adopt a Local Law to provide a qualified owner an exemption for qualifying residential real property from taxation to the extent of fifteen percent of the assessed value of such property which exemption shall not exceed twelve thousand dollars and in addition to provide a disability exemption to the multiple of fifty percent of the disability rating not to exceed forty thousand dollars, all as set forth in Real Property Tax Law Section 458-b.

SECTION 2. COLD WAR VETERANS EXEMPTION

- (a) As is authorized by Real Property Tax Law Section 458-b, the Village of Lyndonville does hereby provide that qualifying residential real property shall be exempt from taxation to the extent of fifteen percent of the assessed value of such property; provided however that such exemption shall not exceed twelve thousand dollars or the product of twelve thousand dollars multiplied by the latest state equalization rate of the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.
- (b) In addition, as is authorized by Real Property Tax Law Section 458-b, to the exemption provided by paragraph (a) of this subdivision, 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 fifty percent of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed forty thousand dollars, or the product of forty thousand dollars multiplied by the latest state equalization rate for the assessing unit, or, in the case of a special assessing unit, the latest class ration, whichever is less.

SECTION 3. EFFECTIVE DATE

The within Local Law shall be effective immediately upon passage subject to Real Property Tax Law Section 458-b and proper filing with the Office of 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. 2 of 2008, of the ~~(County)~~ ~~(City)~~ ~~(Town)~~ (Village) of Lyndonville, New York was duly passed by the Board of Trustees on November 10, 2008, 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. _____ of 20____ of the ~~(County)~~ ~~(City)~~ ~~(Town)~~ (Village) _____ was duly passed by the _____ on _____ 20____, and was (approved) (not disapproved) (repassed after disapproval) by the _____ and was deemed duly adopted on _____ 2008, 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 2008 of the ~~(County)~~ ~~(City)~~ ~~(Town)~~ (Village) of _____ was duly passed by the _____ on _____ 2008, and was (approved) (not disapproved) (repassed after disapproval) by the _____ on _____ 2008. 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 2008 of the ~~(County)~~ ~~(City)~~ ~~(Town)~~ (Village) of _____, New York was duly passed by the Board of Trustees on _____ 2008, and was (approved) (not disapproved) (repassed after disapproval) by the Mayor on _____ 2008. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____, 2008, in accordance with the applicable provisions of law.

* 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 chairman 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.

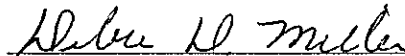
6. (County local law concerning adoption of Charter.)

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 of 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.

(SEAL)



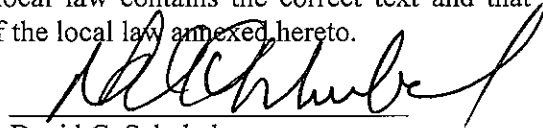
Debra D. Miller
Village Clerk, Village of Lyndonville

Date: November 17, 2008

(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 ORLEANS

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.



David C. Schubel
Village Attorney

County _____
City of Lyndonville
Town _____
Village _____

Date: November 17, 2008