

LOCAL LAW NO. 8-02  
CHAUTAUQUA COUNTY

A LOCAL LAW ADOPTING THE ALTERNATIVE VETERANS' EXEMPTION FOR  
COUNTY REAL PROPERTY TAXES

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York as follows:

1. Purpose. Pursuant to New York State Real Property Tax Law, veterans and certain other related persons are entitled to a partial exemption for real property taxes where the property owned has been purchased with pension, bonus, or insurance monies, referred to as "eligible funds." Another property tax exemption, known as the "alternative veterans' exemption," is available at the option of municipalities and provides an alternative exemption for veterans who served in wartime, in a combat theater, or have a service-connected disability. Pursuant to Local Law 8-84, the County of Chautauqua opted out of the alternative veterans' exemption. The purpose of this local law is to repeal Local Law 8-84, adopt the alternative veterans' exemption, and set the maximum allowable exemption.

2. Repeal of Local Law 8-84. Pursuant to Section 458-a(4)(a) of New York State Real Property Tax Law, Local Law 8-84 is hereby repealed. The alternative veterans' exemption is thereby activated for the County of Chautauqua, effective as of the next taxable status date on March 1, 2003.

3. Maximum Allowable Exemption. Pursuant to Section 458-a(2)(d)(ii) of New York State Real Property Tax Law, the maximum exemption allowable for each category of alternative veterans' exemption shall be as follows:

|                     |                     |             |
|---------------------|---------------------|-------------|
| Section 458-a(2)(a) | War Veteran         | \$6,000.00  |
| Section 458-a(2)(b) | Combat Zone Veteran | \$4,000.00  |
| Section 458-a(2)(c) | Disabled Veteran    | \$20,000.00 |

4. Effective Date. This Local Law shall take effect upon filing with the Secretary of State.

MAILED: 7/12/02  
ADOPTED: 7/24/02  
PUBLIC HEARING: 8/5/02  
FILED W/ STATE: 8/12/02  
**ADOPTED AS LOCAL LAW 8-02**