

LOCAL LAW NO. 11-08
CHAUTAUQUA COUNTY

A LOCAL LAW ADOPTING THE COLD WAR 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 8-02, the County of Chautauqua opted into the alternative veterans' exemption. A third property tax exemption, known as the "exemption for Cold War veterans," is also available at the option of municipalities to provide an exemption for Cold War veterans who do not qualify for either the aforementioned eligible funds exemption or the alternative veterans' exemption. The purpose of this local law is to adopt the exemption for Cold War veterans and set the maximum allowable exemption for it.

2. Adoption of Exemption for Cold War Veterans. Pursuant to Subsection 458-b(2)(a)(ii) of New York State Real Property Tax Law, the exemption for Cold War Veterans is hereby adopted to the extent of fifteen percent of the assessed value of qualifying residential real property, to be effective as of the next taxable status date on March 1, 2009. Pursuant to Subsection 458-b(2)(b) of New York Real Property Tax Law, the exemption for Cold War Veterans with a service connected disability is also adopted, to be effective as of the next taxable status date on March 1, 2009.

3. Maximum Allowable Exemption. Pursuant to Section 458-b(2)(c)(iii) of New York State Real Property Tax Law, the maximum exemption allowable for each category of the Cold War Veterans' exemption shall be as follows:

Section 458-b(2)(a)	Cold War Veteran	\$6,000.00
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Section 458-a(2)(b)	Cold War Disabled Veteran	\$20,000.00
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4. Effective Date. This Local Law shall take effect upon filing with the Secretary of State.

Laid on Desks: 10/22/08

Unanimously Adopted – Legislature – 11/19/08 – R/C Vote: 25 Yes; 1 Absent

Adopted as LL 11-08