

LOCAL LAW NO. 1-18  
CHAUTAUQUA COUNTY

A LOCAL LAW AMENDING LOCAL LAW 11-08 REGARDING 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:

Section 1. Purpose. As authorized by the Real Property Tax Law (RPTL), the County of Chautauqua adopted a Cold War Veterans' Exemption in 2008 with a maximum allowable exemption of \$6,000 for Cold War Veterans, and \$20,000 for Cold War Disabled Veterans. The original RPTL authorization allowed such exemptions for no more than ten (10) years, but in 2017 the RPTL was amended to authorize the County to remove the ten (10) year limitation. The purpose of this Local Law is to remove the ten (10) year limitation on the tax exemptions for Cold War Veterans and allow the exemption to continue for so long as veterans remain qualifying owners of qualifying real property.

Section 2. Amendment. Section 2 of Local Law 11-08 of the County of Chautauqua is hereby amended as follows:

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. Notwithstanding the ten year limitation on the exemption for Cold War Veterans otherwise imposed pursuant to subsection 2(a)(iii) of §458-b of New York Real Property Tax Law, the exemption authorized pursuant to this Local Law shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to such ten year limitation.

Section 3. Effective Date. This Local Law shall take effect immediately upon its filing with the Secretary of State and shall be applicable to all assessment rolls prepared pursuant to the first taxable status date occurring on or after the effective date of this Local Law.

Emailed: 12/8/17

Adopted by Legislature: 12/20/17

Public Hearing by County Executive: 1/4/2018

Adopted as Local Law 1-18

R/C Vote: 18 Yes; 1 Absent

Date State Filed: 1/12/18