

(Please Use this Form for Filing your Local Law with the Secretary of State)

Text of law should be given as amended. Do not use brackets for matter to be eliminated and do not use italics for new matter.

County  
~~CITY~~ of ORLEANS  
~~TOWN~~  
~~VILLAGE~~  
Local Law No. 1 of the year 19 85

A local law providing for Veterans Exemptions from Real Property Taxes  
(insert title)

Be it enacted by the LEGISLATURE of the  
(Name of Legislative Body)

County  
~~CITY~~ of ORLEANS  
~~TOWN~~  
~~VILLAGE~~ as follows:

Section 1 The purpose of this law is to provide for the maximum veterans exemption from real property taxes which may be granted pursuant to Section 458-a of the Real Property Tax Law of the State of New York.

Section 2 Pursuant to the provisions of Section 458-a of the Real Property Tax Law of the State of New York, the maximum veterans exemption from real property taxes allowable is established as follows:

- (a) 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 the lesser of twelve thousand dollars multiplied by the latest state equalization rate for the town in which the property is located.
- (b) In addition to the exemption provided by paragraph (a) of this subdivision, where the veteran served in a combat theatre or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, qualifying residential real property also shall be exempt from taxation to the extent of ten percent of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of eight thousand dollars or the product of eight thousand dollars multiplied by the latest state equalization rate for the town in which the property is located.
- (c) In addition to the exemptions provided by paragraphs (a) and (b) of this subdivision, where the veteran received a compensation rating from the United States Veteran's Administration because of a service connected disability, qualifying residential 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 veteran's disability rating; provided, however, that such exemption shall not exceed the lesser of forty thousand

dollars or the product of forty thousand dollars  
multiplied by the latest state equalization rate  
for the town in which the property is located.

Section 3

This Local Law shall take effect immediately upon adoption and  
its filing with the Secretary of State and shall apply to the  
assessment rolls prepared on the basis of taxable status dates  
occurring on or after March 31, 1985.

*R. W. ...  
M. ...  
T.M.*

NYS Department of State  
Bureau of State Records  
105 Washington St.  
Albany, NY 12241  
Date: 4/26/85

Dear Sir/Madam:

Please be advised that Local Law(s) No. 1  
\_\_\_\_\_ of 85 of the County of Orleans  
was/were received and filed on 2/11/85

Additional forms for filing local laws with this office will be forwarded upon request.

NYS Department of State  
Bureau of State Records

383602-004 (12/82)

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APR 29 1985

ORLEANS COUNTY LEGISLATURE