

(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 Orleans, New York
~~Town~~
~~Village~~

Local Law No. 4 of the year 2008.

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

Be it enacted by the Orleans County Legislature of the
(Name of Legislative Body)

County
~~City~~ of Orleans, 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 ten percent of the assessed value of such property which exemption shall not exceed four thousand dollars and in addition to provide a disability exemption to the multiple of fifty percent of the disability rating not to exceed twenty 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 County of Orleans does hereby provide that qualifying residential real property 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 four thousand dollars or the product of four 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

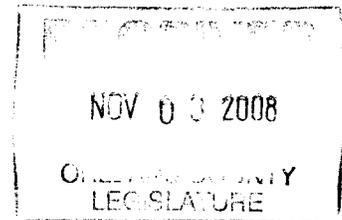
Department of Defense because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by fifty percent of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed twenty thousand dollars, or the product of twenty 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.



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



DAVID A. PATERSON
GOVERNOR

LORRAINE A. CORTÉS-VÁZQUEZ
SECRETARY OF STATE

October 30, 2008

Nadine P Hanlon
Clerk
3 South Main Street
Albion NY 14411-1495

RE: County of Orleans, Local Law No. 4, 5 & 6, 2008, filed on October 27, 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