

LOCAL LAW 6 OF THE YEAR 2007
AS AMENDED BY LOCAL LAW 5 OF 2017*
COUNTY OF WASHINGTON, NEW YORK
Introduced by Mr. Talkington

A LOCAL LAW Providing for the Real Property Tax Exemption for Cold War Veterans Pursuant to Real Property Tax Law §458-b

BE IT ENACTED, by the Board of Supervisors of the County of Washington as follows:

Section 1. The Purpose of this law is to provide for exemption allowable to Cold War Veterans pursuant to Section 458-b of the Real Property Tax Law of the State of New York.

Section 2. Pursuant to the provisions of Section 458-b of the Real Property Tax Law of the State of New York, the exemption from real property taxes allowable to Cold War Veterans is established as follows:

a. Qualifying residential real property shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property; provided however that such exemption shall not exceed the lesser of eight thousand dollars (\$8,000) or the product of eight thousand dollars (\$8,000) multiplied by the latest state equalization rate for each town in Washington County.

b. In addition 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 also 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 forty thousand dollars (\$40,000) or the product of forty thousand dollars (\$40,000) multiplied by the latest state equalization rate for each town in Washington County.

* **c. Pursuant to subsection 2(a)(iii) of §458-b of the NYS Real Property Tax Law, the exemption authorized 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. This Local Law shall take effect upon filing with the Secretary of State of the State of New York.