

LOCAL LAW NO. 3 OF 2014
COUNTY OF WASHINGTON, NEW YORK
By Supervisors Campbell, LaPointe, Henke, Suprenant, Hicks, Haff, Shay

A LOCAL LAW Providing for the Maximum Exemption Allowable for the Alternative Veteran's Exemption from Real Property Taxation

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 the maximum veterans exemption allowable pursuant to Section 458-a of the Real Property Tax Law of the State of New York.

Section 2. Pursuant to the provisions of subdivision 2(d) 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 pursuant to Section 458-a of the Real Property Tax Law 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 Thirty three thousand dollars (\$33,000) or the product of Thirty three thousand dollars (\$33,000) 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 veteran served in a combat theater 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 twenty two thousand dollars (\$22,000) or the product of twenty two thousand dollars (\$22,000) multiplied by the latest state equalization rate for each town in Washington County.

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 Veterans Administration 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 veteran's disability rating, provided, however, that such exemption shall not exceed the lesser of one hundred ten thousand dollars (\$110,000) or the product of one hundred ten thousand dollars (\$110,000) multiplied by the latest state equalization rate for each town in Washington County.

Section 3. This law shall supersede Local Law No. 6 of 2008 which is hereby repealed.

Section 4. This Local Law shall take effect upon filing with the Secretary of State of the State of New York.