

Board of Supervisors
WAYNE COUNTY

RESOLUTION NO. 141-07: ADOPTION OF LOCAL LAW AMENDING LOCAL LAW NO. 2-1985 ESTABLISHING THE MAXIMUM EXEMPTION ALLOWABLE FOR THE ALTERNATIVE VETERANS' EXEMPTION FROM REAL PROPERTY TAXATION

Mr. Hammond presented the following:

WHEREAS, a proposed local law in relation to local law amending Local Law No. 2-1985 establishing the maximum exemption allowable for the alternative veterans' exemption from real property taxation was presented to the Board of Supervisors on January 16, 2007; and

WHEREAS, a public hearing on the proposed local law was held by the Board of Supervisors on February 22, 2007, in accordance with the notice of hearing duly posted and published in the manner prescribed by law; now, therefore, be it

RESOLVED, that said local law is hereby adopted to read as follows:

COUNTY OF WAYNE - STATE OF NEW YORK
LOCAL LAW NO. 2-2007

A local law amending Local Law No. 2-1985 establishing the maximum exemption allowable for the alternative veterans' exemption from real property taxation.

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF WAYNE, as follows:

SECTION 1.

SECTION 1 OF LOCAL LAW NO. 2-1985 ESTABLISHING THE MAXIMUM EXEMPTION ALLOWABLE FOR THE ALTERNATIVE VETERANS EXEMPTION FROM REAL PROPERTY TAXATION IS HEREBY AMENDED TO READ AS FOLLOWS:

Section 1. The purpose of this law is to increase the Veterans exemption to those amounts allowable, pursuant to subdivisions 2-a, 2-b & 2-c of Section 458-a of the Real Property Tax Law of the State of New York.

SECTION 2.

SECTION 2 OF LOCAL LAW NO. 2-1985 ESTABLISHING THE MAXIMUM EXEMPTION ALLOWABLE FOR THE ALTERNATIVE VETERANS EXEMPTION FROM REAL PROPERTY TAXATION IS HEREBY AMENDED TO READ AS FOLLOWS:

Section 2. Pursuant to the provisions of subdivisions 2-a, 2-b & 2-c 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 twelve thousand dollars or the product of twelve 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 ratio, whichever is less.
- (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 State 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 eight thousand dollars or the product of eight thousand dollars multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the class ratio, whichever is less.
- (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 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 veterans' disability rating; provided, however, that such exemption shall not exceed forty thousand dollars or the product of forty 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 ratio, whichever is less. For purposes of this paragraph, where a person who served in the active military, naval or air service during a period of war died in service of a service connected disability, such person shall be deemed to have been assigned a compensation rating of one hundred percent.

SECTION 3.

This local law shall take effect immediately upon the date it is filed in the office of the Secretary of State in accordance with Section 27 of the Municipal Home Rule Law of the State of New York; and be it further

RESOLVED, that the Clerk of the Board of Supervisors is hereby directed to number the local law in conformance with the filing requirements of the Secretary of State and to file the local law with the Secretary of State in accordance with the provisions of the Municipal Home Rule Law of the State of New York.

Mr. Lyon moved the adoption of the resolution. Seconded by Mr. DeSanto. Upon roll call, adopted.

WAYNE COUNTY

Board of Supervisors
LYONS, NEW YORK

This is to Certify that I, the undersigned, Clerk of the Board of Supervisors of the County of Wayne, have compared the foregoing copy of resolution with the original resolution now on file in this office and which was duly adopted by the Board of Supervisors of said County at a session held on the 22nd day of February 2007 and that the same is a true copy of said original and of the whole thereof.

In Witness Whereof, I have hereunto subscribed my name and affixed the official seal of the Board of Supervisors of the County of Wayne, this 22nd day of February 2007.

Clerk of the Board

