

LL 1991-004

CHANGE THE MEANS OF DETERMINING  
ELIGIBLE VETERANS PARTIAL  
EXEMPTIONS ON RESIDENTIAL  
PROPERTY TAXES

LOCAL LAW NO. 91-A

A local law to change the means of determining eligible veterans' partial exemptions on residential property taxes in the Town of Amity, pursuant to the New York State Real Property Tax Law, section 458-a.

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF AMITY, as follows:

SECTION 1: LEGISLATIVE INTENT

The Town of Amity wishes to ensure that as many veterans as possible will be able to take advantage of residential real property tax exemptions as a result of the change in method of valuation from fractional assessment to full value assessment of real property in said Town. This local law provides that an alternative exemption is available for those veterans who choose to take advantage of such exemption; provided however, that such veteran is eligible for such under the requirements of section 458 and/or section 458-a of the New York State Real Property Tax Law.

SECTION 2: DOLLAR LIMITS OF EXEMPTION

The maximum exemption is:

- War Veteran-  
15% of assessed value to a maximum of \$6,000.00.
- Combat Zone Veteran-  
10% of assessed value to a maximum of \$4,000.00
- Disabled Veteran-  
Percent of value equal to  $\frac{1}{2}$  of service-connected disability rating to a maximum of \$20,000.00.

SECTION 3: APPLICABILITY:

This section shall be applicable notwithstanding any inconsistent provisions of law, general, special or local, or any limitation contained in the provisions of any other law.

SECTION 4: EFFECTIVE DATE:

This local law shall take effect immediately upon filing with the office of the secretary of state, state of New York.

Section 2

✓ Add! The maximum Amounts must be multiplied by The <sup>final</sup> equalization rate if The equalization rate is 100% or less for The Assessing unit in order To Arrive AT The applicable maximum for each Assessment roll.

~~Can Section be increased & Adoption.~~

LOCAL LAW NO. 91-4

A local law to change the means of determining eligible veterans' partial exemptions on residential property taxes in the Town of Amity, pursuant to the New York State Real Property Tax Law, section 458-a.

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF AMITY, as follows:

SECTION 1: LEGISLATIVE INTENT

The Town of Amity wishes to ensure that as many veterans as possible will be able to take advantage of residential real property tax exemptions as a result of the change in method of valuation from fractional assessment to full value assessment of real property in said Town. This local law provides that an alternative exemption is available for those veterans who choose to take advantage of such exemption; provided however, that such veteran is eligible for such under the requirements of section 458 and/or section 458-a of the New York State Real Property Tax Law.

SECTION 2: DOLLAR LIMITS OF EXEMPTION

The maximum exemption is:

- War Veteran-  
15% of assessed value to a maximum of \$6,000.00.
- Combat Zone Veteran-  
10% of assessed value to a maximum of \$4,000.00
- Disabled Veteran-  
Percent of value equal to  $\frac{1}{2}$  of service-connected disability rating to a maximum of \$20,000.00.

SECTION 3: APPLICABILITY:

This section shall be applicable notwithstanding any inconsistent provisions of law, general, special or local, or any limitation contained in the provisions of any other law.

SECTION 4: EFFECTIVE DATE:

This local law shall take effect immediately upon filing with the office of the secretary of state, state of New York.