

(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.....Town of Caroga.....

Town

Village

Local Law No.4..... of the year 19..97

A local law ~~VETERANS INCREASED MAXIMUM EXEMPTION AS AUTHORIZED~~.....

(Insert Title)

BY CHAPTER 477 OF THE LAWS OF 1966 OF THE STATE OF NEW YORK.....

Be it enacted by the Town Board..... of the
(Name of Legislative Body)

County

City of.....Town of Caroga..... as follows:

Town

Village

Section 1: This local law shall be entitled, "Veterans Increased Maximum Exemption as Authorized by Chapter 477 of the Laws of 1996 of the State of New York".

Section 2: LEGISLATIVE INTENT AND PURPOSES:

- A. The Town Board of the Town of Caroga finds and determines that the sacrifices and services provided by the Veterans in protecting this Country should be acknowledged by providing certain tax exemptions.
- B. By Chapter 477 of the Laws of 1996 of New York State Legislature amended subparagraph (ii) of Paragraph (d) of Subdivision 2 of Section 458-a of the Real Property Tax Law authorizing the adoption of a local law to increase the maximum tax exemption for veterans.
- C. The purpose of this Local Law is to adopt increased maximum tax exemptions for veterans, as authorized by Chapter 477 of the Laws of New York for 1996.

Section 3: Qualifying residential real property shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed value of such property provided, however, that such exemption shall not exceed fifteen thousand dollars(\$15,000.00) or the product of fifteen thousand dollars (\$15,000.00) 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.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

Section 4: In addition to the exemption provided by Section 3 of this Local Law, where the veteran served in a combat theatre or combat zone of operation, 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 extend of ten percent (10%) of the assessed value of such property provided, however, that such exemption shall not exceed ten thousand dollars (\$10,000.00) or the product of ten thousand dollars (\$10,000.00) 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.

Section 5. In addition to the exemptions provided by Section 3 and 4 of the Local Law, where the Veteran received a compensation rating from the United States Veteran's Administration or from the United States of Defense because of a service connected disability qualifying residential real property shall be exempt from taxation to the extend of the product of the assessed value of such property multiplied by fifty percent (50%) of the Veteran's disability rating provided, however, that such exemption shall not exceed fifty thousand dollars (\$50,000.00) or the product of fifty thousand dollars (\$50,000.00) 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 the purposes of this local law, 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 (100%).

Section 6: This local law granting the increased maximum tax exemption for Veterans, as authorized by chapter 477 of the Laws of 1996 of the State of New York, shall take effect and apply to the 1998 Town of Caroga assessment rolls to be used in computing the 1999 Town tax, and shall continue to apply to the Town of Caroga Assessment Rolls thereafter until amended.

Section 7: This Local Law shall take effect immediately upon its adoption and filing with the Secretary of State of the State of New York.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 4 of 1997 of the (County)(City)(Town)(Village) of CAROLINA was duly passed by the TOWN BOARD on NOV. 12 1997 in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not approved)(repassed after disapproval) by the _____ and was deemed duly adopted on _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 19____. Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 19____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 19____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 19____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph _____, above.

Marian B. MacGregor
Clerk of the County legislative body, City, Town or Village Clerk
or officer designated by local legislative body

(Seal)

Date: November 12, 1997

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF FULTON

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Signature RICHARD AULISI

TOWN ATTORNEY
Title

County
City of CAROGA
Town
Village

Date: _____