

(Please Use this Form for Filing your Local Law with the Secretary of State)

Text of law should be given as amended. Do not use brackets for matter to be eliminated and do not use italics for new matter.

County
~~City~~ of CORTLAND
~~Town~~
~~Village~~

Local Law No. 3 of the year 19 85

ENACTING AN ALTERNATIVE VETERANS
EXEMPTION BY A REDUCTION OF THE
A local law MAXIMUM EXEMPTION
(Insert title)

Be it enacted by the COUNTY LEGISLATURE of the
(Name of Legislative Body)

County
~~City~~ of CORTLAND as follows:
~~Town~~
~~Village~~

Section 1. The purpose of this law is to reduce the maximum veterans exemption allowable pursuant to section 458-a of the Real Property Tax Law of the State of New York.

Section 2.

(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 six thousand dollars or the product of six thousand dollars multiplied by the latest state equalization rate for each taxing jurisdiction within the County of Cortland.

(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 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 four thousand dollars or the product of four thousand dollars multiplied by the latest state equalization rate for each taxing jurisdiction within the County of Cortland.

(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 Veteran's 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 twenty thousand dollars or the product of twenty thousand dollars multiplied by the latest state equalization rate for each taxing jurisdiction within Cortland County.

Section 3. This Local Law shall take effect immediately.

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

(Final adoption by local legislative body only.)

1. I hereby certify that the local law annexed hereto, designated as local law No. ...3..... of 19.85..
County
of the ~~Town~~ of CORTLAND was duly passed by CORTLAND COUNTY LEGISLATURE
~~Village~~ (Name of Legislative Body)
on February 27 19.85. in accordance with the applicable provisions of law.

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

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

(Final adoption by referendum.)

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

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

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

*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 chairman of the board of supervisors, the mayor of a city or village or the supervisor of a town, where such officer is vested with power to approve or veto local laws or ordinances.

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

5. 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 § 36 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 election held on 19 became operative.

(County local law concerning adoption of Charter.)

6. I hereby certify that the local law annexed hereto, designated as Local Law No. of 197 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 of 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 1 above.

Mary Ellen Opera
Clerk of the Board of Supervisors, City, Town or Village Clerk or Officer designated by Local Legislative Body

Date: March 14, 1985

(Seal)

(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 *Cortland*

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.

Martin Mack
.....
(Title of Officer) *County Attorney*
County
City of *Cortland*
Town
Village

Dated: March 14, 1985