

LOCAL LAW NO. 4 - 1984  
COUNTY OF LIVINGSTON

ALTERNATIVE VETERANS EXEMPTION  
REDUCTION OF MAXIMUM EXEMPTION

Local Law for the County of Livingston

Local Law No. 4 for the Year 1984.

A Local Law in relation to 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 LIVINGSTON AS FOLLOWS:

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. 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 six thousand dollars or the product of six thousand dollars multiplied by the latest state equalization rate.

(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.

WILLIAM S.  
MELINSKI, JR.  
~~SECRETARY~~  
COUNTY ATTORNEY  
LIVINGSTON COUNTY  
GENESEO, NEW YORK

(c) In addition to the exemptions provided in 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.

SECTION 3. This local law shall take effect immediately upon its filing with the Secretary of State.

WILLIAM S.  
ZIELINSKI, JR.

GEORGE S. ZALEK  
COUNTY ATTORNEY  
LIVINGSTON COUNTY  
GENESEO, NEW YORK