

Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE
162 WASHINGTON AVENUE, ALBANY, NY 12231

(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.

XXXXXX

XXXX of Andover.....

Town

XXXXXXX

Local Law No. 1..... of the year 1993.....

A local law ENACTING AN ALTERNATIVE VETERANS REAL PROPERTY
TAX EXEMPTIONS PURSUANT TO REAL PROPERTY TAX LAW
LAW SECTION 458-a

Be it enacted by the Town Board..... of the

XXXXXX

XXXX of Andover..... as follows:

Town

XXXXXXX

Section 1. This law repeals and replaces Local Law 1 of 1984 in relation to the alternative veterans exemption for real property under Real Property Tax Law Section 458-a.

Section 2. LEGISLATIVE INTENT

The purpose of this law is to provide a limited real property tax exemption for those veterans residing within the Town of Andover, and to ensure that those veterans eligible for an exemption under the requirements of Sections 458 and 458-a of the Real Property Tax Law are able to exercise the exemption which they deem most beneficial to them. This law is enacted in response to and in conjunction with the change from fractional assessment to full value assessment in the Town of Andover, New York.

Section 3. This law is adopted pursuant to Sect. 458 (6)(b), Sect. 458-a (2) and 458-a (2)(d)(ii) of the Real Property Tax Law of the State of New York, and is subject to all of the requirements and limitations contained therein.

Section 4. Veterans residing in the Town of Andover and qualifying for a real property tax exemption under Sect. 458 and 458-a of the Real Property Tax Law of the State of New York shall be entitled to such exemption, limited as follows:

(a) Pursuant to Sect. 458-a (2)(a) of the Real Property Tax Law the "qualifying residential real property" of a veteran, spouse or unremarried surviving spouse shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed property value up to a maximum exemption of \$6,000.00.

(b) Pursuant to Sect. 458-a (2)(b) of the Real Property Tax Law qualified veterans who served in a "combat theater" shall be entitled to an additional exemption equal to ten percent (10%) of the assessed property value up to a maximum exemption of \$4,000.00.

(c) Pursuant to Sect. 458-a (2)(c) of the Real Property Tax Law qualified veterans with a service connected disability shall be entitled to an additional exemption equal to the assessed property value multiplied by a value equal to fifty percent (50%) of the veterans disability rating, up to a maximum exemption of \$20,000.00.

Section 5. This law shall be effective immediately upon its filing with the Secretary of State.