

Local Law Filing

(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 Town Village
(Select one.)

of Persia

Local Law No. 2019-1 of the year 20 19

A local law granting a partial exemption from County
(Insert Title)
Real Property tax for Cold War Veterans

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

County City Town Village
(Select one.)

of Persia as follows:

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

Town of Persia Regular Board Meeting
February 14, 2019
8 West Main Street, Gowanda, New York 14070

RESOLUTION #18 Cold War Veterans exemption

On a motion of Councilperson Girome

Seconded by Councilperson Tomaszewski

ADOPTED AYES - 4 Girome, Tomaszewski, Dingman, Walgus

NAYS - 0

RESOLVED

SECTION 1 Legislative Intent. is the intent of this legislation to grant an exemption of 15 percent of the assessed value of qualified residential property, as defined in Real Property Tax Law Section 458-b(1)(a).

SECTION 2 Cold War Veterans Property Exemption. Cattaraugus County hereby provides that qualifying residential real property shall be exempt from County taxation to the extent of 15 percent of the assessed value of such property; provided however, that such exemption shall not exceed \$12,000 or the product of \$12,000 multiplied by the latest state equalization rate of the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less, for Cold War Veterans as described in New York State Real Property Tax Law Section 458-b.

SECTION 3 Severability. If any provision of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, then such adjudication, shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the particular provision directly involved in the controversy in which such judgement shall have been rendered.

SECTION 4 Effective Date This Local Law shall take effect immediately upon filing with the Secretary of State.