

**Local Law Filing**

NEW YORK STATE  
DEPARTMENT OF STATE  
41 STATE ST, ALBANY, NEW YORK 12231

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**(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 Seneca  
**Town**  
**Village**

**Local Law No. 1 of the year 2009**

**A local law** To Repeal Local Law Number 3 of 1995  
(Insert Title)

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

**County**  
**City** of Seneca **as follows:**  
**Town**  
**Village**

SECTION I.

Be it enacted that Local Law No. three of the year 1995 entitled "A Local Law in relation to the maximum Exemption Allowable for the Alternative Veteran's Exemption from Real property Taxation" is hereby repealed.

SECTION II. Effective Date.

This local law shall take effect immediately upon filing with the Secretary of State in accordance with Section 27 of the New York State Municipal Home Rule Law and shall affect real property tax due for the tax years 2008-2009 and thereafter.

(Filed by NYS Department of State on March 9, 2009)

County  
City

of Seneca

Town  
Village

Local Law No. 3 of the year 1995

**REPEALED**

A local law in relation to the maximum exemption allowable for the alternative Veterans Exemption from Real Property Taxation

(Insert Title)

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

County  
City

of Seneca

Town  
Village

as follows:

**REPEALED**

Section 1. The purpose of this law is to set 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 nine thousand dollars or the product of nine thousand dollars multiplied by the latest state equalization rate for the town in which the property is situated.

(b) In addition to the exemption provided by paragraph (a) of this section, 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 shall be exempt from taxation of the extent of ten 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 the town in which the property is situated.

(c) In addition to the exemption provided by paragraph (a) and (b) of this section, where the veteran received a compensation rating from the United States Veterans' Administration because of a service connected disability, qualifying residential real property shall be exempt from taxation of 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 thirty thousand dollars or the

**REPEALED**

product of thirty thousand dollars multiplied by the latest state equalization rate for the town in which the property is situated.

Section 3. Be it enacted that Local Law No. 1 of 1985, a local law not to have the exemption of Section 458-a of the real Property tax Law apply to the County of Seneca, is hereby repealed.

Section 4. This local law shall take effect immediately upon filing with the Secretary of State.

**REPEALED**