

**LOCAL LAW NO. 2 OF 2006  
COUNTY OF OTSEGO, NEW YORK**

**A LOCAL LAW TO INCREASE THE LIMITS FOR ALTERNATIVE  
VETERANS' REAL PROPERTY TAX EXEMPTIONS PURSUANT  
TO NEW YORK STATE REAL PROPERTY TAX LAW SECTION 458-A**

BE IT ENACTED by the Board of Representatives of the County of Otsego as follows:

**Section 1. Legislative Intent**

Local Law No. 1 of 1986 provided that all persons entitled to real property tax exemptions under Section 458-a of the Real Property Tax Law (Alternative Veterans' Exemption from Real Property Taxation) shall be entitled to such exemptions from county real property taxes, commencing with the 1987 assessment rolls. Amendments to said Section 458-a, effective January 2, 2006, increased the limits of said exemptions, and allowed municipalities to enact local laws to adopt such increased limits with respect to their own such exemptions. It is the intention of this Board of Representatives, by passage of this Local Law, to increase the limits for said exemptions pursuant to said Section 458-a as set forth herein.

**Section 2. Increased Limits of Exemption**

The limits for the real property tax exemptions under Section 458-a of the Real Property Tax Law (Alternative Veterans' Exemption from Real Property Taxation) for county real property taxes shall be increased as follows:

Wartime Exemption:	From \$12,000.00 to \$18,000.00
Combat Zone Exemption:	From \$8,000.00 to \$12,000.00
Disability Exemption:	From \$40,000.00 to \$60,000.00

**Section 3. Election of Exemption**

All persons entitled to the increased real property tax exemptions afforded under Section 458-a of the Real Property Tax Law of the State of New York and this Local Law shall be entitled to elect such exemption for county real property taxes commencing with the 2007 assessment rolls.

**Section 4. Effective Date**

This Local Law shall become effective immediately upon filing with the Office of the Secretary of State of the State of New York.

