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.
RESOLUTION NO. 133-2006

RESOLUTION - ADOPTING A LOCAL LAW FOR THE YEAR 2006 (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)

FIELDSSTEIN, PURITZ-HAYES, FOURNIER

WHEREAS, there was duly presented to the Board of Representatives of the County of Otsego at a regular meeting duly held in the Meeting Room of the Board of Representatives in the Otsego County Office Building, Cooperstown, New York on March 1, 2006, a local law for the year 2006 entitled "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"; and

WHEREAS, a public hearing was duly held on the proposed Local Law at the Meeting Room for the Board of Representatives in the Otsego County Office Building, Cooperstown, New York on the 15th day of March, 2006 at 7:30 p.m., at which time all interested persons were heard; now, therefore, be it

RESOLVED, that a local law of the County of Otsego for the year 2006, as above set forth, be and the same is hereby adopted.

STATE OF NEW YORK . SS
COUNTY OF OTSEGO .

I, Laura A. Child, Clerk of the Board of Representatives of Otsego County, New York, DO HEREBY CERTIFY that I have compared the foregoing copy of a Local Law with the original Local Law on file in my office and the same is a true and complete copy thereof as duly adopted by the said Board of Representatives while in session on the 15th day of March 2006.

WITNESS my hand and the official seal of the Board of Representatives of Otsego County, New York, this 16th day of March, 2006.

(SEAL)

Laura A. Child
Clerk, Board of Representatives
Otsego County, New York