

## Local Law Filing

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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

of Andes

Village

STATE OF NEW YORK  
DEPARTMENT OF STATE  
FILED  
NOV 12 2007

Local Law No. 1 of the year 20 07

A local law (Insert Title)

**MAXIMUM EXEMPTION ALLOWABLE FOR  
THE ALTERNATIVE VETERANS EXEMPTION  
FROM REAL PROPERTY TAXATION**

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

County

City

Town

of Andes

as follows:

Village

Section 1. The purpose of this law is to increase the maximum veterans exemption allowable pursuant to Section 458-a of the New York State Real Property Tax Law.

Section 42.

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 eighteen thousand dollars or the product of eighteen thousand dollars multiplied by the latest state equalization rate for the Town of Andes.

B. In addition to the exemption provided by paragraph { A } of this subdivision, where the veteran served in a combat theatre of combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, qualifying residential real property also shall be exempt from taxation to the extent of ten percent of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of twelve thousand dollars or twelve thousand dollars multiplied by the latest state equalization rate for the Town of Andes.

C. In addition to paragraphs A. & B. of this subdivision, where the veteran received compensation rating from the United States veteran's administration because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by fifty percent if veteran's disability rating; provided, however, that such exemption shall not exceed the lesser of sixty thousand dollars or the product of sixty thousand dollars multiplied by the latest state equalization rate for the Town of Andes.