

**TOWN OF GENOA**  
LOCAL LAW No. 2 of the year 1995

A local law in relation to the maximum exemption allowable for the alternative veterans exemption from real property taxes.

SECTION 1.

The purpose of this law is to increase 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 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 (15%) of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$9,000.00 or the product of \$9,000.00 multiplied by the latest State equalization rate (as it applies to the Town of Genoa).

(b) In addition to the exemption provided by paragraph (a) of this subdivision, where the veteran served a combat theater or 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 (10%) of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$6,000.00 or the product of \$6,000.00 multiplied by the latest State equalization rate (as it applies to the Town of Genoa).

(c) In addition to the exemption provided by paragraphs (a) and (b) of this subdivision, 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 to the extent of the product of the assessed value of such property multiplied by fifty percent (50%) of the veteran's disability rating; provided, however, that such exemption shall not exceed the lesser of \$30,000.00 or the product of \$30,000.00 multiplied by the latest State equalization rate (as it applies in the Town of Genoa).

To the extent that this Local Law is inconsistent with any previous Local Law on this matter, this Local Law controls.

### SECTION 3.

This Local Law is subject to permissive referendum, and shall not take effect until forty-five days after its adoption; or when approved by the affirmative vote of a majority of the qualified electors of the local government voting on a proposition for its approval if within forty-five days after its adoption there be filed with the clerk a petition protesting against such local law, signed and authenticated as herein required by qualified electors of such local government, registered to vote therein at the last preceding general election, in number equal to at least ten per centum of the total number of votes cast for governor at the last gubernatorial election in such local government.

#### Note:

There are spelling and other typographical errors in the document. These are errors that exist in the actual law itself, and have merely been ignored during transferal to electronic format in the interest of continuity. However, if there seems to be an error not present in the law itself, contact the webmaster.

**IN ADDITION**, this law was amended in 1995, and the amendment is available at the same location you acquired this law.