

**TOWN OF GENOA**  
LOCAL LAW No. 1 of the year 1985

SECTION 1.

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

SECTION 2.

(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 six thousand dollars or the product of six thousand dollars multiplied by the latest state equalization rate of the Town of Genoa.

(b) In addition to the exemption provided by paragraph (a) of this subdivision, 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 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 four thousand dollars or the product of four thousand dollars multiplied by the latest state equalization rate of the Town of Genoa.

(c) In addition to the exemptions provided by paragraphs (a) and (b) of this subdivision, where the veteran received a 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 of the veteran's disability rating; provided, however, that such exemption shall not exceed the lesser of twenty thousand dollars or the product of twenty thousand dollars multiplied by the latest state equalization rate for the Town of Genoa.

SECTION 3.

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

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 twice in 1995, and the amendments are available at the same location you acquired this law.