

Town of Whitehall
Local Law Number 3 of 2006

“ Be it enacted by the Town Board of the Town of Whitehall, New York as follows:”

A Local Law Providing for the Maximum Exemption Allowable for the Alternative Veteran’s Exemption from Real Property Taxation

Be It Enacted, by the Town Board of the Town of Whitehall, County of Washington , State of New York as follows:

Section 1. The purpose of this law is to provide for 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 Section 458a 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 twenty-seven thousand dollars (\$27,000) or the product of twenty-seven thousand (\$27,000) multiplied by the latest state equalization rate.

B. In addition to the exemption provided by paragraph (a) of this subdivision, where the veteran served in 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 eighteen thousand (\$18,000) or the product of eighteen thousand dollars (\$18,000) multiplied by the latest state equalization rate.

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 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 ninety thousand dollars (\$90,000) or the product of ninety thousand dollars (\$90,000) multiplied by the latest state equalization rate.

Section 3. This law shall supersede Local Law 6 of 1999 which is hereby repealed.

Section 4. This Local Law shall take effect upon filing with the Secretary of State of the State of New York.