

Local Law #1-2018
COUNTY OF CATTARAUGUS, NEW YORK

Pursuant to Section 458-b of the Real Property Tax Law.

A LOCAL LAW AMENDING LOCAL LAW NO. 1-2009
GRANTING A PARTIAL EXEMPTION FROM COUNTY REAL
PROPERTY TAXES FOR COLD WAR VETERANS

BE IT ENACTED by the County Legislature of the County of Cattaraugus as follows:

Section 1. Legislative Intent: It is the intent of this legislation to amend Local Law No. 1-2009 which grants an exemption of 15 percent (15%) of the assessed value of qualified residential property, as defined in Real Property Tax Law Section 458-b(2) (a) (i) to Cold War Veterans, as defined in Real Property Tax Law Section 458-b(1) (a).

Section 2. Amendment to Local Law No. 1-2009. Local Law No. 1-2009 is hereby amended by adding a new Section 3 which eliminates the ten (10) year exemption for qualifying property owners, as follows, and renumbering the subsequent sections:

“Section 3. Elimination of Ten Year Period. Cattaraugus County hereby further Provides that qualifying residential owners of qualifying real property shall retain the exemption, provided for in Section 2 above, for as long as they remain qualifying owners, without regard to such ten year limitation, as provided for in Real Property Tax Law Section 458-b (2)(c)(iii).”

SECTION 3. SEVERABILITY. If any provision of this Local Law shall be adjudged by any court of Competent jurisdiction to be invalid, then such adjudication, shall not affect, impair or invalidate the Remainder thereof, but shall be confined in its operation to the particular provision directly involve in The controversy in which such judgment shall have been rendered.

SECTION 4. Effective Date. This Local Law shall take effect immediately upon its filing with the Secretary of State and shall be applicable to all assessment rolls prepared pursuant to the first faxable Status date occurring on or after the effective date of this Local Law.