

CHAPTER 71

TAXATION: VETERANS EXEMPTION

Added 1-15-1985 as L.L. #1-1985

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[HISTORY: Adopted 1-15-1985 as L.L. #1-1985. Added §71.3 by L.L. #6-1995 on 3-21-1995. Amended by L.L. #4 (Intro No. 3) 1998 on 9-15-1998. Amendments noted where applicable.]

GENERAL REFERENCES

- Taxable status date for real property - See Ch. 68, Art. 1.
- Tax exemption for senior citizens - See Ch. 69.
- Tax on utility services - See Ch. 70.

§ 71-1. Purpose [Amended 9-15-1998 by L.L. #4 (Intro No. 3) 1998]

The purpose of this Chapter is to provide availability of options for veterans exemptions, pursuant to RPTL.

§ 71-2. Alternative Exemption.

- 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 Six Thousand Dollars (\$6,000.00) or the product of Six Thousand Dollars (\$6,000.00) multiplied by the latest state equalization of the City of Dunkirk.
- B. In addition to the exemption provided by Subsection A of this section, where the veterans 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 Four Thousand Dollars (\$4,000.00) or the product of Four Thousand Dollars (\$4,000.00) multiplied by the latest state equalization rate of the City of Dunkirk.

- C. In addition to the exemptions provided by Subsections A and B of this section, 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 Twenty Thousand Dollars (\$20,000.00) or the product of Twenty Thousand Dollars (\$20,000.00) multiplied by the latest state equalization rate of the City of Dunkirk.

**§ 71-3. Eligible Funds Exemption. [Amended 9-15-1998 by L.L. #4 (Intro #3) 1998]**

- (a) Pursuant to subdivision five of Section 458 of the Real Property Tax Law, notwithstanding the limitation on the amount of the eligible-funds exemption prescribed in subdivisions one and two of Section 458 of the Real Property Tax Law, if the total assessed value of the real property for which such exemption has been granted increases or decreases as a result of a revaluation or update of assessments, and a material change in level of assessment, as defined in title two of article twelve, of the Real Property Tax Law, is certified for the assessment roll pursuant to the rules of the New York State Board of Equalization and Assessment, the assessor shall increase or decrease the amount of such exemption by multiplying the amount of such exemption by such change in level of assessment. If the assessor receives the certification from New York State Board of Equalization and Assessment after the completion, verification and filing of the final assessment roll, the assessor shall certify the amount of such exemption, as recomputed pursuant to this paragraph, to the local officers having custody and control of the assessment roll, and such local officers are hereby directed and authorized to enter the recomputed exemption, as certified by the assessor, on the assessment roll. **[Added 3-21-1995 as L.L. #6-1995]**
- (b) Pursuant to Subdivision five (b) of Section 458 of the Real Property Tax Law ("RPTL"), notwithstanding the provisions of Paragraph (b) of subdivision six of RPTL 458, owners of property, who previously received an exemption pursuant to RPTL 458, but who opted instead to received exemption pursuant to RPTL 458-a, are authorized to again receive an exemption, pursuant to RPTL 458, upon application by the owner within one year of the adoption of this law. The assessor shall recompute all exemptions granted,

pursuant to RPTL 458, by multiplying the amount of each such exemption by the cumulative change in level of assessment factor certified by the State Board, measured from the assessment roll immediately preceding the assessment roll on which exemption were first granted, pursuant to RPTL 458-a; provided, however, that if an exemption pursuant to RPTL 458 was initially granted to a parcel on a later assessment roll, the cumulative change in level factor to be used in recomputing that exemption shall be measured from the assessment roll immediately preceding the assessment roll on which that exemption was initially granted. No refunds or retroactive entitlements shall be granted. **[Added 9-15-1998 by L.L. #4 (Intro #3) 1998]**

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