

**ADOPTION OF LOCAL LAW INTRO. NO. 1-2018, PRINT NO.1, A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2008, ENTITLED "A LOCAL LAW TO ALLOW COLD WAR VETERANS A LIMITED COUNTY TAX EXEMPTION PURSUANT TO SECTION §458-B OF THE REAL PROPERTY TAX LAW" IN RELATION TO APPLYING THE EXEMPTION TO QUALIFYING OWNERS OF QUALIFYING REAL PROPERTY FOR AS LONG AS THEY REMAIN QUALIFYING OWNERS**

Offered by: Ways & Means Committee

Local Law No. 1 of 2018  
Adopted by Res. No. 45-18, 2/26/18  
Effective Date: March 2, 2018

**RESOLVED:**

1. That proposed Local Law, Intro. No. 1-2018, Print No. 1, is adopted without any change in language, to wit:

**COUNTY OF ALLEGANY**

Intro. No. 1-2018

Print No. 1

**A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2008, ENTITLED "A LOCAL LAW TO ALLOW COLD WAR VETERANS A LIMITED COUNTY TAX EXEMPTION PURSUANT TO SECTION §458-B OF THE REAL PROPERTY TAX LAW" IN RELATION TO APPLYING THE EXEMPTION TO QUALIFYING OWNERS OF QUALIFYING REAL PROPERTY FOR AS LONG AS THEY REMAIN QUALIFYING OWNERS**

**BE IT ENACTED** by the Board of Legislators of Allegany County, State of New York, as follows:

SECTION 1. Section 1 of Local Law No. 3 of 2008 is amended by adding a subparagraph as follows:

a. Pursuant to subsection 2(a)(iii) of §458-b of the NYS Real Property Tax Law, the exemption authorized shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to such ten year limitation.

SECTION 2. 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 taxable status date occurring on or after the effective date of this local law.

I, Brenda Rigby Riehle, Clerk of the Board of Legislators of the County of Allegany, State of New York, do hereby certify that the foregoing constitutes a correct copy of the original on file in my office and the whole thereof of a resolution passed by said

Board on the 23<sup>th</sup> day of February, 2018.

Brenda Rigby Riehle Dated at Belmont, New York this 30<sup>th</sup> day of April, 2018

Clerk, Board of Legislators, Allegany County

Moved by Stockin Seconded by Havey VOTE: Ayes 11 Noes 1 Absent 3 Voice

Voting No: Harris  
Absent, Curran, Fanton, Graves