

## Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County

City

of Avon

Town

Village

Local Law No. 3 of the year 2008.

A local law Exemption for Senior Citizens and Persons with Disabilities and Limited

Income

Be it enacted by the Board of Trustees of the

County

City

of Avon

as follows:

Town

Village

**Section 1.** This local law is adopted pursuant to the authorization granted by Real Property Tax Law §467 for senior citizens and §459-c for persons with disabilities and limited incomes. All definitions, terms and conditions of such statutes shall apply to this local law.

**Section 2.** Qualifying residential real property owned by a senior citizen or a person with a disability or limited income, or other qualified owner, shall be entitled to a partial exemption from real property taxation according to the following scale:

INCOME	RESIDENTIAL EXEMPTION
\$0.00 - \$19,500.00	50%
\$19,500.01 - \$20,499.99	45%
\$20,500.00 - \$21,499.99	40%
\$21,500.00 - \$22,499.99	35%
\$22,500.00 - \$23,399.99	30%
\$23,400.00 - \$24,299.99	25%
\$24,300.00 - \$25,199.99	20%
\$25,200.00 - \$26,099.99	15%
\$26,100.00 - \$26,999.99	10%
\$27,000.00 - \$27,899.99	5%

**Section 3.** This local law shall take effect immediately upon its filing in the Office of Secretary of State and be effective with the 2009 assessment roll.

**ARTICLE V**  
**Cold War Veterans Exemption**

§121-14. Intent.

The purpose of this article is to provide a partial exemption from taxation imposed by the Town of Avon upon real property situated in the Town of Avon owned by persons who are Cold War Veterans as that term is defined by statute, and used as the legal residence of such persons, pursuant to the authority vested in the Town by §458-b of the Real Property Tax Law of the State of New York as amended or changed.

§121-15. Incorporation of Statute.

This local law if adopted pursuant to the authorization granted by Real Property Tax Law §458-b. All definitions, terms and conditions of such statute shall apply to this local law.

§121-15. Eligibility.

Qualifying residential real property owned by a Cold War Veteran, or other qualified owner, shall be entitled to a partial exemption from taxation to the of 15% of the assessed valuation, not to exceed \$12,000.00 or the product of \$12,000.00 multiplied by the latest State equalization rate. Additionally, where the Cold War Veteran received a compensation rating from the United States Department of Veterans Affairs or from the United State Department of Defense 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 Cold War Veterans disability rating, not to exceed \$40,000.00 or the product of the \$40,000.00 multiplied by the latest State equalization rate.

§121-16. When Effective.

This local law shall take effect immediately upon its filing in the Office of the Secretary of State and be effective with the 2009 assessment roll.