

County of Tioga

Local Law No. 1 of the Year 2009.

A Local Law authorizing the adjustment of exemptions for veterans under Real Property Tax Law Section 458(5), which law shall be known as the Veterans' Eligible Funds Adjustment Law.

Be It Enacted by the Legislature of the County of Tioga as follows:

***SECTION I: LEGISLATIVE INTENT***

It is the purpose and intent of this local law to authorize adjustment in the amount of exemption under Real Property Tax Law Section 458(5) if the total assessed value of the real property for which such exemption has been granted increases or decreases as the result of a revaluation or update of assessments, and a material change in level of assessment, as provided in title two of article twelve of the Real Property Tax Law, is certified for the assessment roll pursuant to the rules of the state board.

***SECTION II: LEGISLATIVE AUTHORITY***

This local law is enacted pursuant to the provisions of Real Property Tax Law Section 458 (5).

***SECTION III: SHORT TITLE***

This local law shall be known as the Veterans' Eligible Funds Adjustment Law.

***SECTION IV: CHANGE IN EXEMPTION***

If in any village or town the total assessed value of the real property for which such the eligible funds veterans' exemption has been granted increases or decreases as the result of a revaluation or update of assessments, and a material change in level of assessment, as provided in title two of article twelve of the Real Property Tax Law, is certified for the assessment roll pursuant to the rules of the state board, the village or town assessor, as applicable, shall increase or decrease the amount of eligible funds veterans' exemption applicable to any County levied tax by multiplying the amount of the exemption by the change in the level of assessment for the County, as determined by and certified by the New York State Office of Real Property Services pursuant to the rules of that Office.

***SECTION V: OWNER APPLICATION; RECOMPUTING OF EXEMPTIONS***

**1. At any time within one year after an assessment change which falls under Real Property Tax Law Section 458(5), any owner of property who previously received an exemption pursuant to Section 458 of the Real Property Tax Law but opted instead, as a result of a revaluation or update, to receive exemption pursuant to Section 458-a of the Real Property Tax Law may apply to the local assessor to again receive exemption under Section 458.**

**2. The local assessor shall recompute all exemptions granted under Section 458 in the manner set forth in Section 458(5)(b) of the Real Property Tax Law.**

***SECTION VI: EFFECTIVE DATE***

**This local law shall take effect upon its filing with the Secretary of State in and for the State of New York.**

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 1 of 2009 of the (County) of Tioga was duly passed by the Tioga County Legislature on February 10, 2009 , in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (County) (City) (Town) (Village) of on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the and was deemed duly adopted on , 20 , in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (County)(City)(Town)(Village) of on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 20 Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual)election held on , 20 , in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (County)(City)(Town)(Village) of on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 20 . Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of , 20 , in accordance with the applicable provisions of law.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the City of having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on , 20 , become operative.

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\*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the County of \_\_\_\_\_, State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_, 20 \_\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1, above.

\_\_\_\_\_  
Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date: February 10, 2009

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

State of New York

County of Tioga

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

\_\_\_\_\_  
Signature  
Mark A. Dixon  
Title County Attorney  
County of Tioga  
City  
Town  
Village

Date: February 10, 2009