

*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.

Town of Pompey

Local Law No. 2 of the year 2016.

A local law to amend Chapter 149 (Taxation), Article II, Section 149-4 of the Code of the Town of Pompey

(Insert Title)

to increase the Alternative Veterans Exemption

Be it enacted by the Town Board of the

Town of Pompey as follows:

Section 1. That Chapter 149, Article II, section 149-4 of the Code of the Town of Pompey, as amended, be renamed and replaced with the following:

**§ 149-4. Amount of alternative veterans exemption.**

Pursuant to the provisions of Subdivision 2(d) of § 458-a of the Real Property Tax Law of the State of New York, the maximum veterans exemption from real property taxes allowable pursuant to § 458-a of the Real Property Tax Law is established as follows:

- A. Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$45,000 or the product of \$45,000 multiplied by the latest state equalization rate for the Town of Pompey.
- B. In addition to the exemption provided by Subsection A of this section, where the veteran 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 estate property also shall be exempt from taxation to the extent of 10% of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$30,000 or the product of \$30,000 multiplied by the latest state equalization rate for the Town of Pompey.
- 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 Veteran's Administration or from the United States 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 50% of the veteran's disability rating; provided, however, that such exemption shall not exceed the lesser of \$150,000 or the product of \$150,000 multiplied by the latest state equalization rate for the Town of Pompey. For purposes of this subsection, where a person who served in the active military, naval or air service during a period of war died in service of a service-connected disability, such person shall be deemed to have been assigned a compensation rating of 100%.

Section 2. This Local Law shall take effect upon its filing with the Secretary of State.

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 2016 of the Town of Pompey was duly passed by the Town Board on April 6, 2016, in accordance with the applicable provisions of law.

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: April 6, 2016

**(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 ONONDAGA

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

Attorney for the Town  
Title

Town of Pompey

Date: April 6, 2016

