

LOCAL LAW NO. 3, 1985

**A LOCAL LAW GRANTING VETERANS TAX EXEMPTION PURSUANT
TO ARTICLE 4 TITLE 2 OF THE REAL PROPERTY TAX LAW**

ADOPTED BY TOWN OF CAMBRIA TOWN BOARD MAY 2, 1985

Be it enacted by the Town Board of the Town of Cambria as follows:

Section 1. The purpose of this Local Law is to increase the exemption from real property taxes for veterans in the same proportion as total assessed value has been increased by virtue of full value assessment in the Town of Cambria.

Section 2. Pursuant to the provisions of Subdivision 5a of Section 458 of the Real Property Tax Law of the State of New York, veterans tax exemption shall be increased in the Town of Cambria in proportion to the increase in full value assessment in said tax district.

Section 3. Such assessment shall be made by the assessors in the manner provided in paragraph 3 of Subdivision 1 of Section 458 and no application therefore need be filed by or on behalf of any owner of any eligible property.

Section 4. Where property which is owned by a veteran and receiving an exemption pursuant to this subdivision is sold and other real property is acquired to replace the formerly owned property, the exempt amount granted on the formerly owned property pursuant to this subdivision and as expressed in a percentage shall be granted on the property acquired to replace the formerly owned property; provided that the newly acquired property is in the same assessing unit and provided, further, that the exemption granted on the newly acquired property shall not exceed the exemption on the formerly owned property; as expressed in a dollar amount.

Section 5. This Local Law shall take effect immediately upon filing with the Secretary of State.