

**LOCAL LAW TO BE ENACTED BY
THE ERIE COUNTY LEGISLATURE
IN THE
COUNTY OF ERIE
LOCAL LAW INTRO. – NO. 2-1 - 2022
LOCAL LAW – NO. _____ - 2022**

Amendment to Local Law 3-1997, as amended by Local Law 5 (1997), increasing the threshold of property tax exemptions for veterans of the United States Armed Services

SECTION 1: Legislative Intent

Erie County last increased the exemptions cap on the value of real property owned by veterans through Local Law – 5 (1997). In the ensuing twenty-four years, inflation and rising property values have diminished the utility of this exemption as it was originally intended. It is a finding of this body, which has been supported by past practices, that veterans are deserving of these sorts of exemptions and as such we seek to raise the exemptions from their current rates to that listed in Section 2 of this law.

SECTION 2: Amendment to Erie County Local Law 3 (1997), as amended by Local Law 5 (1997)

Pursuant to paragraph (d)(ii) of subdivision two of section four hundred fifty-eight-a of the New York State Real Property Tax law, as amended, the maximum exemption from taxation of qualified real property under real property tax exemptions allowable to qualified veterans in Erie County under paragraphs (a), (b), and (c) of subdivision two of section four hundred fifty-eight-a of the real property tax law shall be: with respect to paragraph (a) of said subdivision, thirty thousand dollars; with respect to paragraph (b) of said subdivision, twenty thousand dollars; and with respect to paragraph (c) of said subdivision, one-hundred thousand dollars.

SECTION 3. Effective Date

This local law shall take effect immediately upon filing with the Secretary of State.

SECTION 4. Severability

If any clause, sentence, paragraph, subdivision, section or part of this Local Law or the application thereof, to any person, individual, corporation, firm, partnership, entity or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional such order of judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this Local Law or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such judgment or order shall be rendered.

Sponsors: Legislators Todaro, Greene, Lorigo, Mills, Baskin, Meyers, Johnson, Chimera, Bargnesi, Vinal, and Gilmour