**TOWN OF MINA**

**LOCAL LAW # \_\_ - 2024**

**A LOCAL LAW RESCINDING TOWN OF MINA LOCAL LAW #1–1984 AND LOCAL LAW #1-1996 AND ADOPTING THE ALTERNATIVE VETERANS’ EXEMPTION AND COLD WAR EXEMPTION FOR PARTIAL EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS 458 OF THE NEW YORK STATE REAL PROPERTY TAX LAW**

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

**Section 1. Purpose**

The Town of Mina hereby rescinds Local Law #1-1984 and Local Law #1-1996 and adopts the conditions and procedure set forth in Sections 458 of the Real Property Tax Law of the State of New York whereby the assessor for the Town of Mina is authorized to increase or decrease the amount of any veteran exemption to real property located in the Town of Mina.

**Section 2. Maximum Allowable Exemption Amounts**

Pursuant to Section 458-a(2) and Section 458-b(2) of the New York State Real Property Tax Law, and Chautauqua County Local Laws #13-22 and #14-22, the Town of Mina hereby establishes the maximum allowable exemption for each category of alternative veterans’ exemption and Cold War veterans’ exemption to be as follows:

 NYS Section 458-a(2)(a) War Veteran $12,000.00

 NYS Section 458-a(2)(b) Combat Zone Veteran $ 8,000.00

 NYS Section 458-a(2)(c) Disabled Veteran $40,000.00

 NYS Section 458-b(2)(a) Cold War Veteran $12,000.00

 NYS Section 458-b(2)(b) Cold War Disabled Veteran $40,000.00

**Section 2. Effective Date**

This Local Law shall take effect immediately upon filing with the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.