

**Local Law Filing**

NEW YORK STATE DEPARTMENT OF STATE  
41 STATE STREET, ALBANY, N.Y. 12231

STATE OF NEW YORK  
DEPARTMENT OF STATE  
**FILED**

**OCT 15 2003**

Town of Roxbury, Delaware County, New York

Local Law No. 2 of the year 2003

**MISCELLANEOUS  
& STATE RECORDS**

A Local Law in relation to the Maximum Exemption Allowable for the Alternative Veterans Exemption from Real Property Taxation

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF ROXBURY, DELAWARE COUNTY, NEW YORK, AS FOLLOWS:

Section 1 - The purpose of this local law is to reduce the maximum veterans exemption allowable pursuant to Section 358-a of the Real Property Tax Law of the State of New York

Section 2

(a) Qualifying residential real [property shall be exempt from taxation to the extent of fifteen percent of the assessed value of such real property, however, that such exemption shall not exceed the lesser of six thousand dollars multiplied by the latest state equalization rate for the Town of Roxbury. Qualifying residential real property shall include property owned by a parent of a child who died in the line of duty in the United States Armed Forces during a period of war.

(b) In addition to the exemption provided in paragraph (a) of this subdivision. 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 property also shall be exempt from taxation to the extent of ten percent of the assessed value of such property; provided, that such exemption shall

not exceed the lesser of four thousand dollars or the product of four thousand dollars multiplied by the latest state equalization rate for the Town of Roxbury.

(c) In addition to the exemptions provided for by paragraphs (a) and (b) of this subdivision, where the veteran received a compensation rating from the United States Veteran's Administration 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 fifty percent of the veteran's disability rating; provided, however, that such exemption shall not exceed the lesser of twenty thousand dollars or the product of twenty thousand dollars multiplied by the latest state equalization rate for the Town of Roxbury.

### Section 3 - Repeal

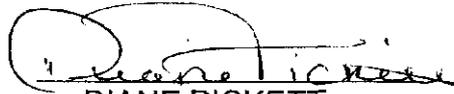
All local laws or ordinances or parts of local laws or ordinances in conflict with any part of this Local Law are hereby repealed and in particular this Local Law supercedes Local Law No. 4 for the year 1984 which is hereby repealed.

### Section 4 - Effective Date.

This Local Law shall take effect on filing of same in the Office of the Secretary of State of the State of New York.

Final adoption by local legislative body.

I hereby certify that the Local Law annexed hereto, designated Local Law No. **2** of 2003 of the Town of Roxbury, Delaware County, New York was duly passed by the Town Board of the Town of Roxbury on August 25, 2003 in accordance with the applicable provisions of law.



DIANE PICKETT  
TOWN CLERK OF THE  
TOWN OF ROXBURY

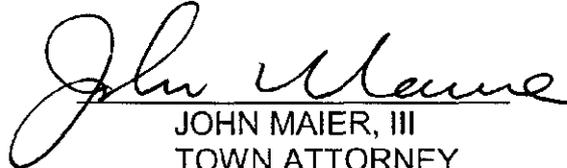
(Seal)

DATE: AUGUST 25, 2003

Certification by Town Attorney

STATE OF NEW YORK  
COUNTY OF DELAWARE

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.

  
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JOHN MAIER, III  
TOWN ATTORNEY  
TOWN OF ROXBURY

DATE: AUGUST 25, 2003