

Village of Cayuga Heights  
Local Law No. 2 of the Year 2005

**A local law providing for the granting of real property tax exemptions under the Alternative Veteran's Program pursuant to New York Real Property Tax Law Section 458 – a, as amended, of the State of New York.**

BE IT ENACTED by the Board of Trustees of the Village of Cayuga Heights as follows:

The Village of Cayuga Heights hereby grants real property tax exemptions for veterans under the Alternative Veteran's Exemption Program, with the following maximum levels of exemption:

- 1) Basic War Veteran Exemption – For those honorably discharged veterans (and certain of their family members as set forth in the enabling legislation) who served during the Spanish – American War, the Mexican Border period, World War I, World War II, the Korean War, the Vietnam War period, The Persian Gulf War, or the Iraq War Period:  
15% of assessed value with a maximum of \$12,000.00.
- 2) Combat Zone Veteran Exemption - In addition for those veterans qualifying under the Basic War Veteran Exemption who can also document service in a combat theater or zone:  
Additional 10% of assessed value, with a maximum of \$8,000.00.
- 3) Disabled Veteran Exemption – In addition for the qualifying veterans who have received a service connected disability compensation rating from the Veterans' Administration:  
Additional percentage of assessed value equal to 50% of the Veteran's disability rating, with a maximum of \$40,000.00.

This local law supercedes local law number one of the year 1984 and shall be effective immediately. (11/21/05)