SECTION 1. SHORT TITLE

1.1 This Local Law shall hereafter be known and cited as the Veterans Tax Exemption Law of the Town of Candor.

SECTION 2.0 PURPOSE

2.1 The purpose of this local law is to express gratitude and honor the civic contributions and risks undertaken by members of the U.S. Armed Forces by lowering or eliminating property taxes and reducing the financial strain on military veterans and their families.

SECTION 3.0 ADMINISTRATION

3.1 The alternative exemptions granted to veterans by the New York State Real Property Tax Law, Section 458-a, are hereby adopted by the Town Board of the Town of Candor. The Town Board further adopts by this local law to accept the maximum exemptions allowable under subdivision 2, paragraphs (a), (b) and (c), of Section 258-a of the Real Property Tax Law of "twelve thousand dollars, eight thousand dollars and forty thousand dollars" respectively.

3.2 The Town Board of the Town of Candor authorizes 100% tax relief to include the primary residence of any seriously disabled veteran who:

A (I) Was discharged or released therefrom under honorable conditions;
(II) Has a qualifying condition, as defined in section one of the veteran's services law, and has received a discharge other than bad conduct or dishonorable from such service; or
(III) Is a discharged LGBT veteran, as defined in section one of the veteran's service law, and has received a discharge other than bad conduct or dishonorable from such service; and

B (I) is considered to be permanently and totally disabled as a result of military service;
(II) Is rated one hundred percent disabled by the United States Department of Veterans affairs;
(III) Has been rated by the United States Department of Veteran's Affairs as individually unemployable; and
(IV) Who is eligible for pecuniary assistance from the United States Government, or has received pecuniary assistance from the United States.

SECTION 4.0 MISCELLANEOUS

4.1 Minimum Requirements

The provisions of this law are intended to be the minimum requirements necessary to accomplish the purpose of the law and must be interpreted and applied accordingly. When requirements of this Law conflict with the requirement of other lawfully developed rules, regulations, or law, the most restrictive or that imposing higher standards takes precedence.

4.2 Application of Other Laws

Nothing contained in this Local Law shall relieve any person from the requirement of complying with any other law, rule or regulation of the state of New York or order of the Town of Candor.

4.3 Separability.

The invalidity of any section or provision of this Local Law shall not invalidate any other section or provision thereof.

4.4 Effective date

The Local Law shall be effective upon filing with the Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.