TOWN OF COPAKE
LOCAL LAW NO. _ OF THE YEAR 2026

A LOCAL LAW ADOPTING THE REAL PROPERTY TAX EXEMPTION FOR PERMANENTLY AND TOTALLY DISABLED VETERANS

Be it enacted by the Town of Copake as follows:

Section 1. Purpose and intent

This local law shall be known as "A Local Law Adopting the Real Property Tax Exemption for Permanently and Totally Disabled Veterans." The purpose of this local law is to adopt the full exemption from real property taxes for the primary residence of qualified veterans that are permanently and totally disabled as authorized under New York Real Property Tax Law § 458-a (11).

Section 2. Authorization

This local law is enacted pursuant to the requirements set forth in the New York State Real Property Tax Law § 458-a (11).

Section 3. Grant of Exemption

A new Section 204-20.1 is hereby added to Article VI of Chapter 204 of the Town Code of the Town of Copake to read in its entirety as follows:

> **§ 204-20.1 Permanently and Totally Disabled Veterans Exemption.**
>
> The primary residence of any seriously disabled veteran shall be fully exempt from taxation and special district charges, assessments and special ad valorem levies, provided that such veteran meets all other applicable requirements of N.Y. Real Property Tax Law § 458-a (as in effect from time to time) and such veteran meets the eligibility criteria set forth in N.Y. Real Property Tax Law § 458-a (11) (as in effect from time to time) for such full exemption.

Section 4. Severability

If any word, phrase, sentence, part, section, subsection, or other portion of this Law or any application thereof to any person or circumstance s declared void, unconstitutional, or invalid for any reason, then such word, phrase, sentence, part, section, subsection, or other portion, or the proscribed application thereof, shall be severable, and the remaining provisions of this Law, and all applications thereof, not having been declared void, unconstitutional, or invalid, shall remain in full force and effect.

Section 5. Effective

This local law shall take effect on January 1, 2027 and shall apply to assessment rolls based upon taxable status dates occurring on or after such date.