TOWN OF VETERAN
LOCAL LAW NO. 2 OF THE YEAR 2026

A LOCAL LAW ADOPTED TO ESTABLISH A FULL REAL PROPERTY TAX EXEMPTION FOR DISABLED VETERANS AS AUTHORIZED BY REAL PROPERTY TAX LAW § 458-a (11) WITHIN THE TOWN OF VETERAN

Be it enacted by the Town Board (the "**Town Board**") of the Town of Veteran as follows:

Section 1. Legislative Intent
It is hereby declared to be the intent of the Town Board of the Town of Veteran to adopt a local law pursuant to the authority granted under New York State Real Property Tax Law ("**RPTL**") § 458-a(11), in order to provide a full exemption from Town, Special District, assessments and special ad valorem levies (collectively, the "**Tax Exemption**") for the primary residence of permanently and totally disabled military veterans who meet the statutory eligibility requirements.

Section 2. Authority
This local law is adopted pursuant to RPTL § 487-a(11), which expressly authorizes the Town Board to adopt a local law to apply the Tax Exemption to qualifying veterans.

Section 3. Tax Exemption
1. Pursuant to RPTL § 458-a(11), the primary residence of any permanently and totally disabled military veteran shall be fully exempt from Town, Special District, assessments and special ad valorem levies, provided that such veteran meets the following requirements:

(A) must have been discharged or released from active military, naval, space or air service, including army and air national guard service performed pursuant to federal orders under title 10 of the United States code, under honorable conditions; or

(B) must have a qualifying condition, as defined in section one of the veterans' services law, and must have received a discharge other than bad conduct or dishonorable from such service; or

(C) must be a discharged LGBT veteran, as defined in section one of the veterans' services law, and must have received a discharge other than bad conduct or dishonorable from such service; and

(D) must be considered by the United States department of veterans affairs to be permanently and totally disabled as a result of military service, as evidenced by a letter, official form, or other document sent to such veteran from such department that specifically states such veteran is considered to be permanently and totally disabled as a result of such service.

2. The real property for which the Tax Exemption is claimed must be used exclusively as the veteran's primary residence and must otherwise meet all requirements set forth in RPTL § 458a(11) and applicable rules and regulations.

3. In no case shall the taxable assessed value of the property of a qualifying veteran be reduced below zero. Nothing contained herein shall be construed to require or authorize the discontinuance of any exemption granted pursuant to RPTL § 458(3).

Section 4. Severability
If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this local law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person or circumstance directly involved in the controversy in which such judgment or order shall be rendered.

Section 5. Effective Date
This local law shall take effect immediately upon filing with the Secretary of State. Section

6. Additional Filing
A copy of this local law shall also be filed with the department of veterans' services within thirty days of such adoption, but failure to do so within thirty days shall not render this local law ineffective.