

**RESOLUTION No. 2023-008**

**Introducing Local Law No. 3 of 2023 Amending Chapter 207 of the Village Code Entitled “Taxation” to Increase the Real Property Tax Exemption Amounts for Veterans and Senior Citizens**

At a meeting of the Village Board of Trustees of the Village of Millbrook (“Village Board”), held at the Village Fire House, 20 Front Street, Millbrook, New York on the 9<sup>th</sup> day of August, 2023, at 6:00 p.m., Village Mayor, Tim Collopy called the meeting to order, and \_\_\_\_\_, seconded by Trustee \_\_\_\_\_, moved the following resolution, to introduce the following proposed local law, to be known as Proposed Local Law No. 3 of 2023, entitled “A Local Law Amending Chapter 207 of the Village Code entitled ‘Taxation’ to Increase the Real Property Tax Exemptions Available for Veterans and Senior Citizens in the Village” as follows:

BE IT ENACTED by the Board of Trustees of the Village of Millbrook (“Village Board”) as follows:

Section 1. Legislative intent: Article II and Article III of Chapter 207 of the Village Code entitled “Taxation” have not been updated in several years. As a result, the Village Board has determined that the exemptions from real property taxation available to military Veterans and Senior Citizens in the Village of Millbrook have not kept pace with inflation and the increase real property values over the years. In addition, the real property tax exemptions available to those two (2) groups in the Village are much less than those the neighboring municipalities currently provide. For example, the failure to increase the maximum income amount for eligibility for the Senior Citizens exemption in line with the increase in inflation over the years, has rendered some senior citizens who have only modest incomes in the Village ineligible to receive the exemption. As a result, the Village Board has determined it is in the best interest of the Village to correct this inequity and increase the exemption amounts available to Veterans and Senior Citizens to keep such exemption amounts in line with current economic conditions and comparable to neighboring municipalities.

Section 2. Chapter 207 of the Village Code entitled “Taxation” is hereby amended by repealing the existing Section 207-2 of Article II entitled “Purpose” and replacing it with the following language.

“§ 207-2 **Purpose.**

The purpose of this article is to increase the maximum veterans exemption allowable pursuant to § 458-a of the Real Property Tax Law of the State of New York.”

Section 3. Chapter 207 of the Village Code entitled “Taxation” is hereby amended by repealing the existing Section 207-3 of Article II entitled “Reduction of Exemption” and replacing it with the following language.

“§ 207-3 **Reduction of exemption** (To be applicable to the **2024 Assessment Roll only** and Real Property Taxes based thereon).

Pursuant to the provisions of Subdivision 2(d) of § 458-a of the Real Property Tax Law of the State of New York, the maximum veterans exemption from real property taxes allowable pursuant to § 458-a of the Real Property Tax Law is established as follows:

- A.** Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$18,000 or the product of \$18,000 multiplied by the latest state equalization rate for the Village of Millbrook.
- B.** In addition to the exemption provided by Subsection **A** of this section, 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 10% of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$12,000 or the product of \$12,000 multiplied by the latest state equalization rate for the Village of Millbrook.
- C.** In addition to the exemptions provided by Subsections **A** and **B** of this section, where the veteran received a compensation rating from the United States Veteran's Administration or from the United States

Department of Defense 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 50% of the veteran's disability rating; provided, however that such exemption shall not exceed the lesser of \$60,000 or the product of \$60,000 multiplied by the latest state equalization rate for the Village of Millbrook. For purposes of this subsection, where a person who served in the active military, naval or air service during a period of war died in service of a service-connected disability, such person shall be deemed to have been assigned a compensation rating of 100%.

§ 207-3 **Reduction of exemption** (Applicable to the **2025 and all subsequent Assessment Rolls** and Village Real Property Taxes Based Thereon).

Pursuant to the provisions of Subdivision 2(d) of § 458-a of the Real Property Tax Law of the State of New York, the maximum veterans exemption from real property taxes allowable pursuant to § 458-a of the Real Property Tax Law is established as follows:

- A.** Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$27,000 or the product of \$27,000 multiplied by the latest state equalization rate for the Village of Millbrook.
  
- B.** In addition to the exemption provided by Subsection **A** of this section, 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 10% of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$18,000 or the product of \$18,000 multiplied by the latest state equalization rate for the Village of Millbrook.
  
- C.** In addition to the exemptions provided by Subsections **A** and **B** of this section, where the veteran received a compensation rating from the United States Veteran's Administration or from the United States Department of Defense 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 50% of the veteran's disability rating; provided, however that such exemption shall not exceed the lesser of \$90,000 or the product of \$90,000 multiplied by the latest state equalization rate for the Village of Millbrook. For purposes of this subsection, where a person who served in the active military, naval or air service during a period of war died in service of a service-connected disability, such person shall be deemed to have been assigned a compensation rating of 100%.”

Section 4. Chapter 207 of the Village Code entitled “Taxation” is hereby amended by repealing the existing Article III “Senior Citizens Exemption” and replacing it with the following language.

“Article III Senior Citizens Exemption

**§207-4 Exemption Authorized**

Real property owned by one or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by a married couple or by siblings, one of whom is sixty-five (65) years of age or over, or real property owned by one or more persons, some of whom qualify under this section and the others of whom qualify under section four hundred fifty-nine-c of the New York Real Property Tax Law, shall be exempt from taxation by the Village of Millbrook to the extent of fifty (50) per centum of the assessed valuation thereof pursuant to Subdivision 1 of §467 of the New York Real Property Tax Law; and

Further, pursuant to Subdivision 1 and Subdivision 3 of §467 of the New York Real Property Tax Law, the Village of Millbrook hereby elects to increase the maximum income eligibility level for the granting of such partial exemption from Real Property taxation as follows:

**(To be applicable to the 2024 Assessment Roll only and Village Real Property Taxes based thereon).**

If the Adjusted Gross Income (“AGI”) for federal income tax purposes is	Percentage of Assessed Value Exempt from Real Property Taxation
Less than \$24,500	50%

Greater than \$32,950 0.00%

The percentage of Assessed Value Exempt from Real Property Taxation where AGI is between \$24,500 and \$32,950 shall be as set forth in subsections (b)(1), (b)(2) and (b)(3) of Subdivision 1 of §467 of the New York Real Property Tax Law.

**(To be Applicable to the 2025 and all subsequent Assessment Rolls and Village Real Property Taxes Based Thereon).**

If the Adjusted Gross Income (“AGI”) for federal income tax purposes is	Percentage of Assessed Value Exempt from Real Property Taxation
Less than \$29,000	50%
Greater than \$37,000	0.00%

The percentage of Assessed Value Exempt from Real Property Taxation where AGI is between \$29,000 and \$37,000 shall be as set forth in subsections (b)(1), (b)(2) and (b)(3) of Subdivision 1 of §467 of the New York Real Property Tax Law. ”

Section 5. This local law shall take effect as of the date of filing with the New York Secretary of State.

Mayor, Tim Collopy, advised the Board of Trustees that, pursuant to the Municipal Home Rule Law of the State of New York, it will be necessary to hold a public hearing upon this proposed local law. Trustee \_\_\_\_\_ offered the following resolution which was seconded by Trustee \_\_\_\_\_, who moved its adoption:

WHEREAS, on August 9<sup>th</sup>, 2023, Trustee \_\_\_\_\_ introduced this local law for the Village of Millbrook, to be known as “A Local Law Amending Chapter 207 of the Village Code entitled ‘Taxation’ to Increase the Real Property Tax Exemptions Available for Veterans and Senior Citizens in the Village.”

RESOLVED, that a public hearing be held in relation to the proposed local law as set forth in the form of notice, hereinafter provided, at which hearing parties in interest and citizens shall have an opportunity to be heard, to be held at the Village Fire House, 20 Front Street, Millbrook, New York, on September 13<sup>th</sup>, 2023, at 6:00 o'clock, p.m., Prevailing Time, and that notice of said hearing shall be published in the official newspaper of general circulation in the Village of Millbrook, by the Village Clerk, at least five (5) days before such hearing and that such notice shall be in the following form:

**NOTICE OF PUBLIC HEARING**

TAKE NOTICE, that the Board of Trustees of the Village of Millbrook will hold a public hearing at the Village Fire House, 20 Front Street, Millbrook, New York, on September 13<sup>th</sup>, 2023, at 6:00 o'clock, p.m., Prevailing Time, on Proposed Local Law No. 3 of the Year 2023, entitled "A Local Law Amending Chapter 207 of the Village Code entitled 'Taxation' to Increase the Real Property Tax Exemptions Available for Veterans and Senior Citizens in the Village."

TAKE FURTHER NOTICE, that copies of the aforesaid proposed local law will be available for examination at the office of the Clerk of the Village of Millbrook, at the Village Hall, 35 Merritt Avenue, Millbrook, New York between the hours of 8:00 a.m. to 12:00 p.m. and then between 1:00 p.m. to 3:00 p.m. on all business days between the date of this notice and the date of the public hearing.

TAKE FURTHER NOTICE, that all persons interested and citizens shall have an opportunity to be heard on said proposal at the time and place aforesaid.

DATED:        Millbrook, New York  
                  August 9<sup>th</sup>, 2023

\_\_\_\_\_  
SARAH J. WITT, VILLAGE CLERK

The foregoing resolution was duly put to a vote which resulted as follows:

Mayor Collopy	_____
Trustee Herzog	_____
Trustee Contino	_____
Trustee Doro	_____
Trustee Murphy	_____

DATED: Millbrook, New York  
August 9<sup>th</sup>, 2023

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SARAH J. WITT, VILLAGE CLERK  
Village of Millbrook