

RESOLUTION No. 2024-008.2

**Enacting Local Law No. 3 of 2024 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 14th day of February, 2024, at 6:00 p.m., Village Mayor, Tim Collopy called the meeting to order, and _____, seconded by Trustee _____, moved the following resolution, to enact the following local law, to be known as Local Law No. 3 of 2024, 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:

WHEREAS, the following Local Law was introduced as Proposed Local Law No. 3 of 2023, by Resolution adopted at a regular meeting of the Village Board held on August 9th, 2023; and

WHEREAS, a properly noticed public hearing was held before the Village Board during the meeting on September 20th, 2023, on Local Law No. 3 of 2023; and

WHEREAS, the Village Board determined the enactment of this Local Law is a Type II Action pursuant to the New York State Environmental Quality Review Act, as it is considered routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment, and is therefore exempt from environmental review; and

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 in 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 Increase in maximum exemption allowable (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 **Increase in maximum exemption allowable** (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 \$32,900	0.00%

The percentage of Assessed Value Exempt from Real Property Taxation where AGI is between \$24,500 and \$32,900 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.

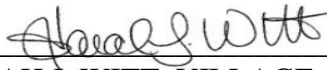
(To be Applicable to the 2025 and all subsequent Assessment Rolls and Village Real Property Taxes Based Thereon).

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 \$37,400	0.00%

The percentage of Assessed Value Exempt from Real Property Taxation where AGI is between \$29,000 and \$37,400 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.

DATED: Millbrook, New York
February 14, 2024




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
February 14, 2024



SARAH J. WITT, VILLAGE CLERK
Village of Millbrook