Warren County Board of Superbisors

RESOLUTION NO. 430 OF 2026

RESOLUTION INTRODUCED BY SUPERVISORS PATCHETT, ETU, STRAINER, BEATY, NILES, CROCITTO AND DIAMOND

ENACTING LOCAL LAW NO. 8 OF 2026, ENTITLED "A LOCAL LAW PROVIDING THAT THE PRIMARY RESIDENCE OF A SERIOUSLY DISABLED VETERAN SHALL BE FULLY EXEMPT FROM TAXATION AND SPECIAL DISTRICT CHARGES, ASSESSMENTS AND SPECIAL AD VALOREM LEVIES PURSUANT TO SECTION 458-A(11) OF THE REAL PROPERTY TAX LAW"

WHEREAS, a proposed Local Law was duly presented to the Board of Supervisors and considered by them, said proposed local law entitled "A Local Law Providing that the Primary Residence of a Seriously Disabled Veteran shall be fully exempt from Taxation and Special District Charges, Assessments and Special Ad Valorem Levies pursuant to Section 458-a(11) of the Real Property Tax Law," and

WHEREAS, the Board of Supervisors adopted Resolution No. 377 of 2026, which authorized a public hearing to be held by the Board of Supervisors on the 20th day of November, 2026 in the Supervisors' Room in the Warren County Municipal Center on the matter of the proposed local law, and notice of such public hearing having been duly published and posted as required by law, and said public hearing having been held and all persons appearing at such public hearing desiring to be heard, having been heard, now, therefore, be it

RESOLVED, that the Board of Supervisors of the County of Warren, New York, on this 20th day of November, 2026, does hereby enact and adopt Local Law No. 8 of 2026, as annexed hereto.

COUNTY OF WARREN
LOCAL LAW NO. 8 OF 2026

"A LOCAL LAW PROVIDING THAT THE PRIMARY RESIDENCE OF A SERIOUSLY DISABLED VETERAN SHALL BE FULLY EXEMPT FROM TAXATION AND SPECIAL DISTRICT CHARGES, ASSESSMENTS AND SPECIAL AD VALOREM LEVIES PURSUANT TO SECTION 458-A(11) OF THE REAL PROPERTY TAX LAW"

BE IT ENACTED, by the Board of Supervisors of the County of Warren, New York as follows:

SECTION 1. TITLE. This Local Law shall be entitled "A Local Law Providing that the Primary Residence of a Seriously Disabled Veteran shall be fully exempt from Taxation and Special District Charges, Assessments and Special Ad Valorem Levies pursuant to Section 458-a(11) of the Real Property Tax Law."

SECTION 2. LEGISLATIVE INTENT. Section 458-a, subdivision 11 of the Real Property Tax Law allows a County, Town, Village or School District to adopt a local law or resolution providing that the primary residence of a seriously disabled veteran shall be fully exempt from taxation and special district charges, assessment and special ad valorem levies, provided that such veteran meets all other requirements of Real Property Tax Law Section 458-a and such veteran meets at least one of the criteria set forth in paragraph (1) and the criterion set for in paragraph (2) of this law.

SECTION 3. QUALIFICATIONS FOR EXEMPTION. To be eligible for such exemption, a veteran:

(1) (a) Must have been discharged or released from active military, naval, space or air services, 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 1 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 1 of the Veterans' Services Law, and must have received a discharge other than bad conduct or dishonorable from such service; and

(2) 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.

(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 subdivision 3 of section 458 of Title 2 of Article 4 of the Real Property Tax Law.

SECTION 4. SEVERABILITY. If any clause, sentence, paragraph, subdivision, section, or part of this local law shall be adjudged by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

SECTION 5. EFFECTIVE DATE. This local law shall take effect immediately upon filing with the Secretary of State.