

A local law amending Village of Tarrytown Code Chapter 269 (“Taxation”), to repeal and replace Article II (“Alternative Veterans Exemption”) and to add Article X (“Exemption for Cold War Veterans”) pursuant to New York State Constitution Article IX, New York Municipal Home Rule Law § 10, and Real Property Tax Law 458-a and 458-b

Section 1. Be it enacted by the Board of Trustees of the Village of Tarrytown as follows.

Section 2. Former language revoked. Existing Chapter 269, Article II (“Alternative Veterans Exemption”), is hereby repealed in its entirety. Language repealed:

Article II. Alternative Veterans Exemption

§ 269-5. Purpose.

The purpose of this article is to provide that no exemption from real property taxes shall be granted pursuant to § 458-a of the Real Property Tax Law of the State of New York.

§ 269-6. No exemption to be granted.

Pursuant to the provisions of Subdivision 4 of § 458-a of the Real Property Tax Law of the State of New York, no exemption from real property taxes shall be granted pursuant to § 458-a of the Real Property Tax Law for purposes of real property taxes levied for the Village of Tarrytown.

Section 3. Enacting New Article - A new Chapter 269, Article II entitled Alternative Veterans Exemption, is hereby adopted as follows:

§ 269-5. Alternative Veterans Exemption

- A. The real property tax exemptions provided in NY Real Property Tax Law § 458-a (entitled “Veterans, alternative exemption”) shall be available to those eligible veterans and other qualified owners in the Village of Tarrytown subject to the requirements and limitations set forth in NY Real Property Tax Law § 458-a and in this Article.
- B. The Village of Tarrytown is a “high-appreciation municipality” as that term is defined in NY Real Property Tax Law § 458-a(2)(d)(ii).

§ 269-6. Maximum Allowable Exemptions

- A. Qualifying residential real property, as that term is defined in NY Real Property Tax Law § 458-a(1)(d), shall be exempt from taxation to the extent of fifteen percent of the assessed value of such property; provided, however, that such exemption shall not exceed seventy-five thousand dollars (\$75,000) or the product of seventy-five thousand dollars (\$75,000) multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less.
- B. In addition to the exemption provided by paragraph (a) of this Section, where the veteran served in a combat theatre or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, or the armed forces expeditionary medal, navy expeditionary medal, marine corps expeditionary medal, or global war on terrorism expeditionary medal, qualifying residential real property also shall be exempt from taxation to the extent of ten percent of the assessed value of such property; provided, however, that such exemption shall not exceed fifty thousand dollars (\$50,000) or the product of fifty thousand dollars (\$50,000) multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the class ratio, whichever is less.
- C. In addition to the exemptions provided by paragraphs (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 fifty percent of the veteran's disability rating; provided, however, that such exemption shall not exceed two hundred and fifty thousand dollars (\$250,000) or the product of two hundred and fifty thousand dollars (\$250,000) multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less. For purposes of this paragraph, 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 one hundred percent.

§ 269-6.1. Controlling Law

Unless otherwise superseded by this Article in accordance with NY Municipal Home Rule Law, the definitions, terms and conditions of NY Real Property Tax Law § 458-a shall apply and be controlling upon this Article.

Section 4. Enacting New Article - A new Chapter 269, Article X entitled Exemption for Cold War Veterans, is hereby adopted, as follows:

§ 269-64. Exemption for Cold War Veterans

- A. The real property tax exemptions provided in NY Real Property Tax Law § 458-b (entitled “Exemption for Cold War veterans”) shall be available to those eligible veterans and other qualified owners in the Village of Tarrytown subject to the requirements and limitations set forth in NY Real Property Tax Law § 458-b and in this Article.
- B. The Village of Tarrytown is a “high-appreciation municipality” as that term is defined in NY Real Property Tax Law § 458-b(2)(c)(iii).

§ 269-65. Amount of exemption; limitations.

- 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 seventy-five thousand dollars (\$75,000) or the product of seventy-five thousand dollars (\$75,000) multiplied by the latest state equalization rate of the assessing unit or, in the case of a special assessing unit, the latest class ratio, whichever is less.
- B. In addition to the exemption provided by Subsection A of this section, where the Cold War veteran received a compensation rating from the United States Veterans Affairs or from the United States Department of Defense because of a service-related 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 Cold War veteran disability rating; provided, however, that such exemption shall not exceed two hundred and fifty thousand dollars (\$250,000) or the product of two hundred and fifty thousand dollars (\$250,000) multiplied by the latest state equalization rate of the assessing unit or, in the case of a special assessing unit, the latest class ratio, whichever is less.
- C. If a Cold War veteran receives either a veterans' exemption authorized by NY Real Property Tax Law § 458 or an alternative veterans' exemption authorized by NY Real Property Tax Law § 458-a, the Cold War veteran shall not be eligible to receive an exemption under this article.

§ 269-66. Duration of exemption.

In accordance with the provisions of NY Real Property Tax Law § 458-b as amended by Chapter 290 of the Laws of 2017, the exemptions provided in Section 269-65(A) and (B) of this Article shall apply to qualified owners of qualified residential property for as long as they remain qualified owners.

§ 269-67. Controlling Law

Unless otherwise superseded by this Article in accordance with NY Municipal Home Rule Law, the definitions, terms and conditions of NY Real Property Tax Law § 458-b shall apply and be controlling upon this Article.

Section 5. Severability. If the provisions of any article, section, subsection, paragraph, subdivision or clause of this local law shall be judged invalid by a court of competent jurisdiction, such order of judgment shall not affect or invalidate the remainder of any article, section, subsection, paragraph, subdivision or clause of this local law.

Section 6. Effective Date. This local law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.