

LOCAL LAW NO. 1 of 2022
Town of Ossining

A Local Law known and cited as Amendments to Chapter 180 (“Taxation”) of the Town Code to
Increase the Real Property Tax Exemptions Available to Veterans

Be it enacted by the Town Board of the Town of Ossining as follows:

SECTION 1. The Town Board hereby repeals Sections 9 and 10 of Chapter 180, Article II of the Town Code, which provided that no exemption shall be granted pursuant to NY Real Property Tax Law § 458-a entitled “Veterans, alternative exemption”

SECTION 2. The Town Board hereby enacts a new Chapter 180, Article II of the Town Code entitled Alternative Veterans Exemption in order to allow the Alternative Veterans Exemption as follows:

Section 180-9 Alternative Veterans Exemption Granted

- 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 Unincorporated Town of Ossining subject to the requirements and limitations set forth in NY Real Property Tax Law § 458-a and in this Article.
- B. The Town of Ossining is a “high-appreciation municipality” as that term is defined in NY Real Property Tax Law § 458-a(d)(ii).

Section 180-10 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.

Section 180-10.1 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 3. The Town Board hereby amends Chapter 180, Article VIII of the Town Code entitled "Real Property Exemption for Cold War Veterans" as follows (Language in **Bold and Underlined** to be added, language in ~~Strikethrough and bold and underlined~~ to be deleted):

Section 180-29 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 ~~\$12,000~~ **\$12,000 seventy-five thousand dollars (\$75,000)** or the product of ~~\$12,000~~ **\$12,000 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 ~~\$40,000~~ **\$40,000 two hundred and fifty thousand dollars (\$250,000)** or the product of ~~\$40,000~~ **\$40,000 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 § 458 of the Real Property Tax Law or an alternative veterans' exemption authorized by § 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive an exemption under this article.

SECTION 4. Validity. The invalidity of any provision of this Local Law shall not affect the validity of any other portion of this Local Law which can be given effect without such invalid provision.

SECTION 5. Effective Date. This Local Law shall take effect immediately upon filing in the office of the Secretary of State.

BY ORDER OF THE TOWN BOARD OF
THE TOWN OF OSSINING