

Warren County Board of Supervisors

RESOLUTION NO. 377 OF 2026

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

INTRODUCING PROPOSED 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,” AND AUTHORIZING PUBLIC HEARING THEREON

RESOLVED, that proposed 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,” attached hereto and made a part hereof, be, and the same hereby is, introduced before the Warren County Board of Supervisors, and in order to give interested members of the public the opportunity to be heard thereon, the Board of Supervisors shall hold a public hearing at the Supervisors’ Rooms in the Warren County Municipal Center on the 20th day of November, 2026, at 10:00 a.m., on the matter of the adoption of said proposed Local Law No. 8 of 2026, and be it further

RESOLVED, that the Clerk of the Board of Supervisors be, and hereby is, authorized and directed to give notice of such public hearing in the manner provided by law.

**COUNTY OF WARREN
PROPOSED 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.

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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.