

**TOWN OF FENNER
RESOLUTION 2024-14
LOCAL LAW NO. B OF 2024**

**A LOCAL LAW ESTABLISHING A TAX EXEMPTION ON REAL PROPERTY IN THE
TOWN OF FENNER PURSUANT TO REAL PROPERTY TAX LAW § 458-A**

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

SECTION 1. AUTHORITY.

This local law is enacted pursuant to the New York State Constitution and New York Municipal Home Rule Law §10.

SECTION 2. PURPOSE & INTENT.

The Town Board of the Town of Fenner, being ever mindful of its responsibility and obligation to provide for the welfare and financial independence of veterans residing in the Town who have made a vital contribution to the growth, development, and progress of the community, intends by the enactment of this Local Law to provide further protection for veteran homeowners from the increased cost of living.

The purpose of this Local Law is to establish exemptions from taxation in accordance with the criteria set forth in New York State Real Property Tax Law § 458-a, raising the maximum exemption amounts to those provided at Real Property Tax Law §§ 458-a(2)(a)-(c).

SECTION 3. EXEMPTION FROM REAL PROPERTY TAXES FOR QUALIFYING VETERANS IN THE TOWN OF FENNER.

- A. The Town of Fenner does hereby adopt the alternative Veterans exemption from real property taxation, as authorized by Real Property Tax Law § 458-a.
- B. Pursuant to Real Property Tax Law §§ 458-a(2)(a)-(c), the maximum exemption from real property taxes for veterans allowable is established as follows:
 - (1) Qualifying residential real property 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 twelve thousand dollars or the product of twelve thousand dollars 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.
 - (2) In addition to the exemption provided in paragraph (1) of this subdivision, 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 eight thousand dollars or the product of eight thousand dollars 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.

- (3) In addition to the exemptions provided by paragraphs (1) and (2) of this subdivision, 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 forty thousand dollars or the product of forty thousand dollars 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 4. COMPATABILITY WITH REAL PROPERTY TAX LAW § 458-a.

The right to said exemption set forth in this Local Law, the procedures for application therefor and the restrictions and limitations thereon shall be as set forth in this Local Law in accordance with the terms, procedures, restrictions and limitations set forth in the Real Property Tax Law § 458-a. The exemption, the procedures for application therefor and the restrictions and limitations thereon as set forth in Real Property Tax Law § 458-a, as amended, and as from time to time shall be amended, are hereby incorporated by reference into this Local Law. If any provisions of this Local Law are in conflict with those set forth in Real Property Tax Law § 458-a, Real Property Tax Law § 458-a shall be controlling.”

SECTION 5. VALIDITY & SEVERABILITY.

If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this local law, but shall be confined in its operation to the clause, sentence, paragraph,

subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

SECTION 6. EFFECTIVE DATE.

This Local Law shall be effective upon filing with the office of the Secretary of State.