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**TOWN OF HARRISON
VILLAGE OF HARRISON
ATTORNEY'S OFFICE**

MEMORANDUM

TO: Supervisor Richard Dionisio
Members of the Town Board

FROM: Frank P. Allegretti, Town Attorney 

DATE: February 18, 2022

RE: **Public Notice for Proposed Local Law No. ___ of 2022**
Amending Chapter 207 entitled "Taxation"

Attached herewith is a Public Notice comprising proposed amendments to the above-referenced Town Ordinance.

If acceptable, please schedule this matter for a Public Hearing for the Town Board meeting of April 7, 2022.

FPA:ld
Attachment
cc: Joseph Calandrella, Assessor

PUBLIC NOTICE

Proposed Local Law No. ____ of 2022

Amending Chapter 207, entitled “Taxation” by repealing and replacing portions of Section 207-9 entitled, “Maximum exemption established”, of the Town Code of the Town of Harrison,

NOTICE IS HEREBY GIVEN that the Town Board of the Town of Harrison, at its meeting to be held at 7:00 P.M., on April 7, 2022, at the Municipal Building, 1 Heineman Place, Harrison, New York, will hold a Public Hearing pursuant to Article 2, Section 10 and Article 3, Section 20 of the Municipal Home Rule Law, to amend Chapter 207, entitled, “Taxation” by repealing and replacing portions of Section 207-9, entitled, “Maximum exemption established” as follows: (new material is underlined and deletions are in brackets []).

Section 207-9. Maximum exemption established.

Pursuant to the provisions of Subdivision 2(d) of § 458-a of the Real Property Tax Law of the State of New York, the maximum veterans exemption from real property taxes allowable pursuant to § 458-a of the Real Property Tax Law is established as follows:

- 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 the lesser of [\$54,000] seventy-five thousand dollars (\$75,000) or the product of [\$54,000] seventy-five thousand dollars (\$75,000) multiplied by the latest state equalization rate for the Town of Harrison.
- B. In addition to the exemption provided by Subsection A of this section, where the veteran served in a combat theater or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, qualifying residential real property also shall be exempt from taxation to the extent of 10% of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of [\$36,000] fifty thousand dollars (\$50,000) or the product of [\$36,000] fifty thousand dollars (\$50,000) multiplied by the latest state equalization rate for the Town of Harrison.
- C. In addition to the exemptions provided by Subsections A and B of this section, where the veteran received a compensation rating from the United States Veterans' Administration 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 50% of the veteran's disability rating; provided, however, that such exemption shall not exceed the lesser of [\$180,000] two hundred fifty thousand dollars (\$250,000) or the product of [\$180,000] two hundred fifty thousand dollars (\$250,000) multiplied by the latest state equalization rate for the Town of Harrison.

- D. "Qualified residential real property" means property owned by a qualified owner which is used exclusively for residential purposes; provided, however, that in the event that any portion of such property is not used exclusively for residential purposes, but is used for other purposes, such portion shall be subject to full taxation and only the remaining portion used exclusively for residential purposes shall be subject to the exemption provided by this section. Such property shall be the primary residence of the Cold War veteran, or of the unremarried surviving spouse of a Cold War veteran; unless the Cold War veteran or unremarried surviving spouse is absent from the property due to medical reasons or institutionalized subject to such time limitations, if any, as are set forth in Section 458-b(1)(f) of the New York State Real Property Tax Law. Qualified residential real property shall include any real property or co-op ownership held for benefit of a veteran, whether in trust or otherwise held.

When enacted, the attached Local Law would, with certain exceptions, provide such qualified owners with an exemption to the extent of 15% of the assessed value of their residential real property; provided, however, that such exemption will not exceed [\$54,000] seventy-five thousand dollars (\$75,000) or the product of [\$54,000] 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. This basic Cold War veteran exemption is in the highest amount authorized by Section 458-b of the Real Property Tax Law.

This Law shall take effect immediately upon filing with the Secretary of the State of New York.

ALL PERSONS HAVING AN INTEREST IN THE MATTER ARE INVITED
TO ATTEND AND BE HEARD.

BY ORDER OF THE TOWN BOARD OF THE TOWN OF HARRISON.

Jacqueline Greer
Town Clerk

Dated: Harrison, New York
February 18, 2022