


V-E-2

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

MEMORANDUM

TO: Mayor Richard Dionisio
Members of the Village Board

FROM: Frank P. Allegretti, Town Attorney 

DATE: February 18, 2022

RE: **Public Notice for Proposed Local Law No. __ of 2022**
Amending Chapter 35 entitled "Taxation"

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

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

FPA:ld
Attachment
cc: Joseph Calandrella, Assessor

PUBLIC NOTICE

Proposed Local Law No. ____ of 2022

Amending Chapter 35, entitled “Taxation” by repealing and replacing portions of Section 35-10(B)(6), of the Village Code of the Village of Harrison, regarding the maximum real property tax exemption for Cold War veterans,

NOTICE IS HEREBY GIVEN that the Village Board of the Village 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 35, entitled “Taxation” by repealing and replacing portions of Section 35-10(B)(6) regarding the maximum real property tax exemption for Cold War veterans as follows: (new material is underlined and deletions are in brackets []).

Section 35-10(B):

6. “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 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 the benefit of a veteran, whether held in trust or otherwise.

When enacted, the attached Local Law would, with certain exceptions, provide such qualified owners with an exemption to the extent of fifteen percent (15%) of the assessed value of their residential real property; provided, however, that such exemption will not exceed [fifty-four thousand dollars (\$54,000)] seventy-five thousand dollars (\$75,000) or the product of [fifty-four thousand [\$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. The 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 VILLAGE BOARD OF THE TOWN OF HARRISON.

Jacqueline Greer
Village Clerk

Dated: Harrison, New York
February 18, 2022