V-E-8

TOWN OF HARRISON VILLAGE OF HARRISON ATTORNEY'S OFFICE

MEMORANDUM

TO:

Ronald Belmont, Mayor

Members of the Village Board

FROM:

Frank P. Allegretti, Town Attorney

DATE:

October 8, 2020

RE:

Public Notice - Proposed Local Law No. __ of 2020

Amending Chapter 35, entitled "Taxation"

Attached herewith is a Public Notice for a proposed Local Law regarding the above referenced matter.

If acceptable, please schedule this matter for a Public Hearing for the November 5, 2020 Village Board meeting.

If you have any questions or comments, please contact me.

FPA:ap Attachment

PUBLIC NOTICE

Proposed Local Law No. ___ of 2020

Amending Chapter 35, entitled "Taxation" Article III. Veterans Exemption of the Village Code of the Village of Harrison

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 November 5, 2020, will hold a Public Hearing to be held by video conference using the platform Zoom (link to be provided) pursuant to Article 2, Section 10 and Article 3, Section 20 of the Municipal Home Rule Law, to amend Chapter 35, entitled "Taxation" by amending Article III. Veterans Exemption, section 35-10C (1) in the Village Code of the Village of Harrison as follows: (new material is <u>underlined</u> and deletions are in brackets []).

Section C. Amount of Exemption; Limitations

- [(1) Qualifying residential real property shall be exempt from taxation to the extent of fifteen per cent (15%) of the assessed value of such property; provided, however, that such exemption shall not exceed twelve thousand (\$12,000) or the product of twelve thousand dollars (\$12,000) 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.]
- [(2)] (1) In addition to the exemption provided by Subdivision "1" 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 fifty percent (50%) of the Cold war veteran disability rating; provided, however, that such exemption shall not exceed forty thousand dollars (\$40,000) or the product of forty thousand dollars (\$40,000) 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.

[(3)] (2) If a Cold War veteran receives either a veteran's exemption under Article I of this Chapter, authorized by Section 458 of the Real Property Tax Law, or an alternative veteran's exemption under Article II of this Chapter, authorized by Section 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive an exemption under this Article.

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 October 8, 2020