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LOCAL LAW TO BE ENACTED BY
THE ERIE COUNTY LEGISLATURE
IN THE COUNTY OF ERIE
LOCAL LAW INTRO. – NO. 6-1 - 2026
LOCAL LAW – NO. _____ - 2026

A Local Law authorizing a one-hundred percent real property tax exemption on the primary residence of seriously disabled veterans

SECTION 1. Legislative Intent

New York State has enacted legislation that would allow for disabled veterans who suffered a debilitating injury in performance of their service to our nation to receive a full exemption on the value of their primary residential property for the purposes of real property tax assessment. The Erie County Legislature hereby recognizes that veterans who meet the qualifications set forth in subdivision eleven of Section 458-A of New York State Real Property Tax Law have made a great sacrifice for our country. As such, the Erie County Legislature intends to extend this benefit to such qualifying veterans by opting into this legislation.

SECTION 2. Exemption Authority

Pursuant to subdivision eleven of Section 458-A of the New York State Real Property Tax Law (RPTL), and in addition to any other exemption from taxation on real property which may be allowed to veterans pursuant to the provisions of RPTL, including subdivision three of Section 458-A of RPTL, the primary residence of any seriously disabled veteran shall be fully exempt from taxation and special district charges, assessments, and special ad valorem levies, provided that such veteran has met at least one of the criteria set forth in paragraph (a) of Section 3 of this Local Law, and the criterion set forth in paragraph (b) of Section 3 of this Local Law.

SECTION 3. Qualifications for Exemption

To be eligible for such exemption, a veteran:

- (a) (i) must have been discharged or released from active military, naval, space, or air service, including Army and Air National Guard service performed pursuant to federal orders under Title 10 of the United States Code, under honorable conditions; or
- (ii) must have a qualifying condition, as defined in Section 1 of New York State Veterans' Services Law, and must have received a discharge other than bad conduct or dishonorable from such service; or
- (iii) must be a discharged LGBT veteran, as defined in Section 1 of New York State Veterans' Services Law, and must have received a discharge other than bad conduct or dishonorable from such service; and

- (b) 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.
- (c) 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 three of Section 458-A of RPTL.

SECTION 4. Filing Requirements

A copy of this Local Law shall be sent to the New York State Department of Veterans' Services and the New York State Department of State within thirty days of adoption.

SECTION 5. Effective Date

This act shall take effect immediately and shall apply to assessment rolls based on taxable status dates occurring on and after October 1, 2026.

SECTION 6. Severability

If any clause, sentence, paragraph, subdivision, section or part of this Local Law or the application thereof, to any person, individual, corporation, firm, partnership, entity or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional such order of 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 of this Local Law or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such judgment or order shall be rendered.

Sponsors: Legislator Mills, Legislator Greene, Legislator Todaro, Legislator Lorigo