LOCAL LAW #___ OF 2026

A LOCAL LAW ENTITLED "A LOCAL LAW OF THE TOWN OF ENFIELD PROVIDING THAT THE PRIMARY RESIDENCE OF A SERIOUSLY DISABLED VETERAN SHALL BE FULLY EXEMPT FROM TAXATION AND SPECIAL DISTRICT CHARGES, ASSESSMENTS, AND SPECIAL AD VALOREM LEVIES PURSUANT TO SECTION 458-A (11) OF THE REAL PROPERTY TAX LAW."

A LOCAL LAW of the Town of Enfield providing that the primary residence of a seriously disabled veteran shall be fully exempt from taxation and special district charges, assessments, and special ad valorem levies pursuant to Section 458-a (11) of the Real Property Tax Law.

WHEREAS, Section 458-a of the Real Property Tax Law has been amended by adding a new subdivision 11, and

WHEREAS, Section 458-a, subdivision 11 of the Real Property Tax Law allows a County, Town, Village or School District to adopt a local law or resolution providing that the primary residence of a seriously disabled veteran shall be fully exempt from taxation and special district charges, assessments and special ad valorem levies, provided that such veteran meets all other requirements of Real Property Tax Law Section 458-a and such veteran meets at least one of the criteria set forth in paragraph (a) and the criterion set forth in paragraph (b) of this law . 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 one of the 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 one of the 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.

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 Real Property Tax Law Section 458 (3).

BE IT ENACTED by the Town of Enfield as follows:

SECTION 1. That the provisions provided in Real Property Tax Law Section 458-a, subdivision 11 be adopted.

SECTION 2. Any such real property tax exemption shall apply to assessment rolls completed based upon Taxable Status Date March 1, 2027, and after.

SECTION 3. Within thirty days of adoption of this local law, notice shall be sent to the Department of Veterans' Services for inclusion in the publicly available record of such county, city, town, village or school district that has adopted such exemption.

SECTION 4. This local law shall take effect immediately upon its filing with the Secretary of State.