TOWN OF CHESTER
TOWN BOARD
LOCAL LAW 8, OF 2026, A LOCAL LAW AMENDING ARTICLE V (VETERANS TAX EXEMPTIONS) OF CHAPTER 87 (TAXATION) OF THE TOWN OF CHESTER TOWN CODE TO PROVIDE FOR AN ADDITIONAL EXEMPTION FOR THE PRIMARY RESIDENCE OF DISABLED VETERANS

ADOPTED 9-23-2026

BE IT ENACTED, by the Town Board of the Town of Chester, as follows:

Section 1. Legislative Purpose

The purpose of this local law is for the Town Board to “opt-in” to the tax exemption for disabled veterans as authorized by New York Real Property Tax Law § 458-a (11).

Section 2. Article V, entitled “Veterans Tax Exemptions” of Chapter 87, entitled “Taxation” of the Code of the Town of Chester is hereby amended to add § 87- 7 “Additional Exemption for Primary Residence of Disabled Veterans” reading as follows:

ARTICLE V - Veterans Tax Exemptions

§ 87-7. Additional Exemption for Primary Residence of Disabled Veterans.

A. An exemption is hereby granted to seriously disabled veterans in accordance with § 458-a (11) of the Real Property Tax Law of the State of New York. The exemption shall be as provided, administered, and subject to the eligibility requirements specified by § 458-a (11).

B. 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 meets all other requirements of this section and such veteran has met at least one of the criteria set forth in paragraph (1) of this subsection and the criterion set forth in paragraph (2) of this subsection.

(1) To be eligible for such exemption, a veteran:

a) 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

b) Must have a qualifying condition, as defined in Section 1 of the Veterans’ Service Law, and must have received a discharge other than bad conduct or dishonorable from such service; or

c) Must be a discharged LGBT veteran, as defined in Section 1 of the Veterans’ Service Law, and must have received a discharge other than bad conduct or dishonorable from such service; and

(2) To be eligible for such exemption, a veteran 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 3 of section 458 of Title 2 of Article 4 of the Real Property Tax Law.

Section 3. Chapter 87, entitled taxation shall be further amended by renumbering § 87-7 through § 87-37 to § 87-8 through § 87-38 in sequential order.

Section 4. The Town shall notify the Department of Veterans’ Services of the adoption of this local law no later than 30 days after its adoption.

Section 5. This local law shall take effect upon filing with the Secretary of State.