

TOWN OF STANFORD
RESOLUTION NO. 10B OF 2026
TO INTRODUCE PROPOSED LOCAL LAW NO. 5 FOR THE YEAR 2026
AMENDING CHAPTER 144 OF THE TOWN CODE TO AUTHORIZE A PROPERTY TAX
EXEMPTION FOR PERMANENTLY AND TOTALLY DISABLED MILITARY VETERANS
UNDER SECTION 458-a(11) OF THE NEW YORK STATE REAL PROPERTY TAX LAW

At a meeting of the Town Board of the Town of Stanford ("Town Board"), held at the Town of Stanford Town Hall on the 8th day of October, 2026, at 7:00 PM, Town Supervisor Julia Descoteaux called the meeting to order, and she, seconded by Councilperson _____, moved the following resolutions:

WHEREAS, New York Real Property Tax Law § 458-a(11) allows local governments, through the enactment of local legislation, to provide a full exemption from Town and special district taxation for the primary residence of permanently and totally disabled military veterans who meet certain statutory eligibility requirements; and

WHEREAS, the Town Board finds it to be in the best interests of the residents of the Town of Stanford, given the sacrifices made by veterans and their families, to provide the full exemption from Town and special district taxation for the primary residence of permanently and totally disabled military veterans who meet said certain statutory eligibility requirements; and

WHEREAS, Town Supervisor Julia Descoteaux advised the Town Board that, pursuant to the Municipal Home Rule Law of the State of New York, it was necessary to hold a public hearing upon this proposed local law; and

WHEREAS, electing to provide the full exemption from Town and special district taxation for the primary residence of permanently and totally disabled military veterans pursuant to New York Real Property

Tax Law § 458-a(11) constitutes routine or continuing agency administration and management under Section 617.5(c)(26) of the SEQR Regulations in 6 NYCRR Part 617;

NOW, THEREFORE, BE IT RESOLVED, that the following proposed Local Law is hereby introduced, to be known as Proposed Local Law No. 5 of 2026, entitled “A Local Law Amending Chapter 144 of the Town Code to Authorize a Property Tax Exemption for Permanently and Totally Disabled Military Veterans under Section 458-a(11) of the New York State Real Property Tax Law” to read as follows:

BE IT ENACTED by the Town Board of the Town of Stanford as follows:

Section 1. Legislative Intent. It is the intent of this local law to amend Chapter 144 of the Town Code entitled “Taxation” by adopting a local law pursuant to the authority granted under Section 458-a(11) of the New York State Real Property Tax Law in order to provide a full exemption from Town and special district taxation for the primary residence of permanently and totally disabled military veterans who meet the statutory eligibility requirements provided in Section 458-a(11) of the New York State Real Property Tax Law.

Section 2. Text of Amendment. Chapter 144 of the Town of Stanford Town Code entitled “Taxation” is hereby amended by adding the following Article VI entitled “Exemption for Permanently and Totally Disabled Military Veterans” as follows:

Article VI - Exemption for Permanently and Totally Disabled Military Veterans

§ 141-22. Authority.

The Town Board of the Town of Stanford adopts this article exercising the option, pursuant to the authority contained in New York Real Property Tax Law § 458-a(11), in recognition of the sacrifices made by military veterans and their families, that the primary residence of any permanently and totally disabled military veteran shall be fully exempt from Town and special district charges, special assessments, and special ad valorem levies, provided that such veteran meets all of the requirements of this Article.

§ 144-23. Interaction with Other Tax Exemptions.

This exemption shall be in addition to any other exemption from taxation on real property that may be allowed to veterans pursuant to the New York Real Property Tax Law, subject to the limitations and provisions contained in New York Real Property Tax Law § 458-a(11).

§ 144-24. Eligibility.

1. To qualify for the exemption authorized by this Article, an applicant shall satisfy all requirements imposed by New York Real Property Tax Law § 458-a(11), as the same may be amended from time to time. Pursuant to New York Real Property Tax Law § 458-a(11), and without limiting the foregoing, the applicant must

- a. Either:
 1. 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
 2. 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
 3. 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. 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 issued or sent by the United States Department of Veterans Affairs specifically stating that the applicant is considered permanently and totally disabled as a result of military service.
2. The property for which the exemption is sought must be used exclusively as the applicant's primary residence and must otherwise satisfy the requirements applicable to qualifying residential real property under New York Real Property Tax Law § 458-a and applicable rules and regulations.

§ 144-25. Administration.

1. The exemption authorized by this Article shall be administered in accordance with New York Real Property Tax Law § 458-a, the rules and regulations of the New York State Commissioner of Taxation and Finance and the Office of Real Property Tax Services, and any other applicable law.
2. An applicant seeking to apply for the exemption authorized by this Article shall submit such application, documentation, and proof of eligibility as required by law on or before the applicable taxable status date.
3. Nothing contained in this Article shall be construed to reduce the taxable assessed value of the qualifying real property to a value below zero.
4. Nothing contained in this Article shall require or authorize the discontinuance of any exemption granted pursuant to Real Property Tax Law § 458(3), or any other veterans' exemption that may lawfully continue in conjunction with the exemption authorized by this Article.

Section 3. Notification to Department of Veterans' Services. Within thirty (30) days following the adoption of this Local Law, the Town Clerk is hereby directed to provide notice of its adoption to the New York State Department of Veterans' Services in accordance with New York Real Property Tax Law § 458-a(11)(d). However, failure to provide such notice shall not affect the validity or effectiveness of this Local Law.

Section 4. Severability. If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the

person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 5. Precedence. This Local Law and its provisions are in addition to all other applicable laws, rules and regulations.

Section 6. Effective Date. This Local Law shall take effect as of the date of filing with the New York Secretary of State and shall apply to assessment rolls based upon taxable status dates occurring on or after October 1, 2026, in accordance with New York Real Property Tax Law § 458-a(11) and the laws of the State of New York.

AND BE IT FURTHER RESOLVED, pursuant to the applicable standards of the SEQRA regulations contained in 6 NYCRR Part 617, the Town Board hereby declares the enactment of this proposed local law amending Chapter 144 of the Town Code to authorize a property tax exemption for permanently and totally disabled military veterans under Section 458-a(11) of the New York State Real Property Tax Law is a Type II Action pursuant to the New York State Environmental Quality Review Act (“SEQRA”) and is therefore exempt from environmental review under SEQR; and

BE IT FURTHER RESOLVED, that a public hearing be held in relation to the proposed local law as set forth in the form of notice, hereinafter provided, at which hearing parties in interest and citizens shall have an opportunity to be heard, to be held at the Town Hall on November 12, 2026, at 7 o’clock P.M., and that notice of said meeting shall be published in the official newspaper of general circulation in the Town of Stanford by the Town Clerk, at least five (5) days before such hearing and that such notice shall be in the following form:

NOTICE OF PUBLIC HEARING

TAKE NOTICE that the Town Board of the Town of Stanford will hold a public hearing at the Town Hall, 26 Town Hall Road, Stanfordville, New York 12581, on November 12, 2026, at 7 o’clock p.m., Prevailing Time on Proposed Local Law No. 5 of 2026, entitled “A Local Law Amending Chapter 144 of the Town Code to Authorize a Property Tax Exemption for Permanently and Totally Disabled Military Veterans under Section 458-a(11) of the New York State Real Property Tax Law.”

TAKE FURTHER NOTICE, that copies of the aforesaid proposed local law will be available for examination at the Town of Stanford Town Hall, 26 Town Hall Road, Stanfordville, New York, during normal business hours on all business days between the date of this notice and the date of the public hearing.

TAKE FURTHER NOTICE, that all persons interested and citizens shall have an opportunity to be heard on said proposal at the time and place aforesaid.

DATED: Stanfordville, New York
 October 8, 2026

RITAMARY BELL, TOWN CLERK

The foregoing resolution was voted upon with all Board members voting as follows:

Julia Descoteaux, Supervisor	_____
Charles Cunningham, Councilperson	_____
Eric Haims, Councilperson	_____
Nathan Lavertue, Councilperson	_____
Theodore Secor, Councilperson	_____

Dated: October 8, 2026
Stanfordville, New York

RITAMARY BELL, TOWN CLERK