

By Legislators Hebert, Allkofer and Keller

Intro No. 123

LOCAL LAW NO. 7 OF 2023

**ENACTING A LOCAL LAW ENTITLED "EXPANDED VETERANS AND COLD WAR VETERANS TAX EXEMPTION"**

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF MONROE, as follows:

**Section 1. Increase in the Maximum Exemption Available Under the Alternative Veterans Exemption.** Section 357-41 of the Monroe County Code is hereby amended as follows:

§ 357-41 Increase in exemption. Pursuant to ~~Chapter 256 of the Laws of 2005~~ New York State Real Property Tax Law § 458-a(d)(ii), the maximum exemption allowable in Subdivision 2(a), (b) and (c) of § 458-a of the Real Property Tax Law is increased to ~~\$36,000~~\$45,000, ~~\$24,000~~\$30,000 and ~~\$120,000~~\$150,000, respectively.

**Section 2. Increase in the Maximum Exemption Available for Cold War Veterans.** Section 357-50(A) of the Monroe County Code is hereby amended as follows:

§ 357-50 Exemption granted; statutory authority.

A. Pursuant to ~~Chapter 655 of the Laws of 2007~~ New York State Real Property Tax Law § 458-b, the Cold War veterans exemption allowable in Paragraphs (a)(iii) and (b) of Subdivision 2 of § 458-b of the Real Property Tax Law is allowed. The maximum exemption allowable under Paragraphs (a)(ii) of Subdivision 2 of § 458-b of the Real Property Tax Law is increased to \$45,000 and the maximum exemption allowable under Paragraphs (b) of Subdivision 2 of § 458-b of the Real Property Tax Law is increased to \$150,000.

**Section 3. Severability.** If any clause, sentence, paragraph, subdivision, section, or part of this 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 or 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 law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

**Section 4. Effective Date.** This local law shall take effect upon filing with the Secretary of State pursuant to Section 27 of the New York Municipal Home Rule Law and the Monroe County Charter.

Matter of Urgency  
File No. 23-0100.LL

ADOPTION: Date: May 9, 2023                      Vote: 29-0

ACTION BY THE COUNTY EXECUTIVE

APPROVED: \_\_\_\_\_ VETOED: \_\_\_\_\_  
SIGNATURE: [Signature] DATE: 6/7/2023  
EFFECTIVE DATE OF LOCAL LAW: 6/7/2023

Added language is underlined.  
Deleted language is ~~stricken~~.