



Office of the County Executive Monroe County Legislature

April 6, 2023

To the Honorable
Monroe County Legislature
407 County Office Building
Rochester, New York 14614

OFFICIAL FILE COPY	
No.	230100
Not to be removed from the Office of the Legislature of Monroe County	
Committee Assignment	
URGENT	-L

Subject: Enacting a Local Law Entitled "Expanded Veterans and Cold War Veterans Tax Exemption"

Honorable Legislators:

Over the past few years, our local Veterans have been hit hard from the global pandemic. Back in 1997 and 2005, Monroe County took advantage of an alternative Veteran tax exemption under New York State Real Property Tax Law Section 458-a by increasing the maximum allowable exemption. The basic minimums under that State law are (a) \$12,000 for wartime Veterans, (b) \$8,000 for combat zone Veterans, and (c) \$40,000 for disabled Veterans, but subsection (d) allows for taxing jurisdictions to increase or decrease these amounts. Additionally, Cold War Veterans who do not qualify under Real Property Tax Law Section 458-a are also eligible for an exemption under Section 458-b. Under this local law, the maximum exemption allowed for Cold War Veterans is expanded to \$45,000 and for disabled Cold War Veterans to \$150,000.

While we have all been working to ensure our Veterans get the protections they need, there has been a dire need for much more growth and improvement. In 1997, the maximum exemptions in Monroe County under Section 458-a were raised to \$18,000, \$12,000, and \$60,000 and in 2005, the maximum exemptions were raised to \$60,000, \$24,000, and \$120,000.

One of our neighboring counties has already decided to take that next step in ensuring our veterans get the best services available. In 2022, Erie County raised their maximum exceptions to \$30,000, \$20,000, and \$100,000. Under state law, the maximum levels Monroe County can raise subsections (b) and (c) to are \$30,000 and \$150,000 respectively, and we seek to raise our exemption levels to that maximum allowable amount.

Utilizing this enabling legislation available to counties all across New York, we are looking to increase this under the current state law. This increase will allow Veterans of the past, present, and future to take advantage of this tax exemption. In a time where the worldwide pandemic has ended and normality has begun to set back in, anything and everything we can do to help our Veterans needs to be done.

The specific legislative actions required are to:

1. Hold a public hearing on the proposed Local Law
2. Enact a Local Law entitled “Expanded Veterans and Cold War Veterans Tax Exemption”

The legislative action requested in this referral is not an “Action” as that term is defined in 6 NYCRR 617.5(b), and is not subject to review under the State Environmental Review Act. This action will have no impact on the revenues or expenditures of the current Monroe County budget.

Respectfully Submitted,



Adam J. Bello
Monroe County Executive



Sabrina LaMar
Monroe County Legislature
President



Steve Brew
Majority Leader
District 12



Yversha Roman
Minority Leader
District 26



Blake Keller
Monroe County Legislator
District 1



Frank X. Allkofer
Monroe County Legislator
District 4



George Hebert
Monroe County Legislator
District 15



Jackie Smith
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Tracy DiFlorio
Monroe County Legislator
District 3



Richard B. Milne
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Sean McCabe
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Kirk Morris
Monroe County Legislator
District 7



Mark Johns
Monroe County Legislator
District 8



Paul Dondorfer
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District 9



Howard Maffucci
Monroe County Legislator
District 10



Sean M. Delehanty
Monroe County Legislator
District 11



Michael Yudelson
Monroe County Legislator
District 13



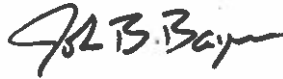
Susan Hughes-Smith
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District 14



Dave Long
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District 16



Maria Vecchio
Monroe County Legislator
District 17



John B. Baynes
Monroe County Legislator
District 18



Kathleen Taylor
Monroe County Legislator
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Robert Colby
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Mercedes Vazquez Simmons
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Albert Blankley
Monroe County Legislator
District 24



Carolyn Delvecchio Hoffman
Monroe County Legislator
District 25



Ricky Frazier
Monroe County Legislator
District 28



William Burgess
Monroe County Legislator
District 29

By Legislators _____ and _____

Intro No. ____
LOCAL LAW NO. ____ 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.

_____ Committee; _____, 2023 - CV:

File No. 23-____.LL

ADOPTION: Date: _____

Vote: _____

ACTION BY THE COUNTY EXECUTIVE

APPROVED: _____ VETOED: _____

SIGNATURE: _____ DATE: _____

EFFECTIVE DATE OF LOCAL LAW: _____

Added language is underlined.

Deleted language is ~~stricken~~.