

By Legislators Hebert, Allkofer and Keller

Intro. No. \_\_\_\_

MOTION NO. \_\_\_\_ OF 2023

**PROVIDING THAT LOCAL LAW (INTRO. NO. \_\_\_\_ OF 2023) ENTITLED “EXPANDED VETERANS AND COLD WAR VETERANS TAX EXEMPTION”, BE TABLED**

BE IT MOVED, that Local Law (Intro. No. \_\_\_\_ of 2023) entitled “Expanded Veterans and Cold War Veterans Tax Exemption” be tabled.

File No. 23-0100.LL

ADOPTION: Date: \_\_\_\_\_ Vote: \_\_\_\_\_



# 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  
Monroe County Legislator  
District 2



Tracy DiFlorio  
Monroe County Legislator  
District 3



Richard B. Milne  
Monroe County Legislator  
District 5



Sean McCabe  
Monroe County Legislator  
District 6



Kirk Morris  
Monroe County Legislator  
District 7



Mark Johns  
Monroe County Legislator  
District 8



Paul Dondorfer  
Monroe County Legislator  
District 9



Howard Maffucci  
Monroe County Legislator  
District 10



Sean M. Delehanty  
Monroe County Legislator  
District 11



Michael Yudelson  
Monroe County Legislator  
District 13



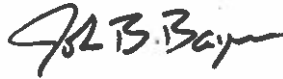
Susan Hughes-Smith  
Monroe County Legislator  
District 14



Dave Long  
Monroe County Legislator  
District 16



Maria Vecchio  
Monroe County Legislator  
District 17



John B. Baynes  
Monroe County Legislator  
District 18



Kathleen Taylor  
Monroe County Legislator  
District 19



Robert Colby  
Monroe County Legislator  
District 20



Rachel Barnhart  
Monroe County Legislator  
District 21



Mercedes Vazquez Simmons  
Monroe County Legislator  
District 22



Linda Hasman  
Monroe County Legislator  
District 22



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~~.