New York State
Department of State
DIVISION OF CORPORATIONS, STATE RECORDS AND UNIFORM COMMERCIAL CODE
One Commerce Plaza
99 Washington Ave.
Albany, NY 12231-0001
dos.ny.gov

NEW YORK STATE | **Department of State**
Corporations, State Records & UCC

Local Law Filing

Pursuant to Municipal Home Rule Law §27

Local Law Number ascribed by the legislative body of the local government listed below:

3 **of the year 20** 26

Local Law Title: A Local Law authorizing a one-hundred percent real property tax exemption on the primary residence of seriously disabled veterans

Be it enacted by the Erie County Legislature **of the**
(Name of Legislative Body)

☑ **County** ☐ **City** ☐ **Town** ☐ **Village**
(Select one)

of Erie **as follows on the attached pages:**
(Name of Local Government)

For Office Use Only

Department of State Local Law Index Number: _____ **of the year 20** ____

(The local law number assigned by the Department of State for indexing purposes may be different from the local law number ascribed by the legislative body of the local government.)

A Local Law authorizing a one-hundred percent real property tax exemption on the primary residence of seriously disabled veterans

SECTION 1. Legislative Intent

New York State has enacted legislation that would allow for disabled veterans who suffered a debilitating injury in performance of their service to our nation to receive a full exemption on the value of their primary residential property for the purposes of real property tax assessment. The Erie County Legislature hereby recognizes that veterans who meet the qualifications set forth in subdivision eleven of Section 458-A of New York State Real Property Tax Law have made a great sacrifice for our country. As such, the Erie County Legislature intends to extend this benefit to such qualifying veterans by opting into this legislation.

SECTION 2. Exemption Authority

Pursuant to subdivision eleven of Section 458-A of the New York State Real Property Tax Law (RPTL), and in addition to any other exemption from taxation on real property which may be allowed to veterans pursuant to the provisions of RPTL, including subdivision three of Section 458-A of RPTL, 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 has met at least one of the criteria set forth in paragraph (a) of Section 3 of this Local Law, and the criterion set forth in paragraph (b) of Section 3 of this Local Law.

SECTION 3. Qualifications for Exemption

To be eligible for such exemption, a veteran:

(a) (i) 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

(ii) must have a qualifying condition, as defined in Section 1 of New York State Veterans' Services Law, and must have received a discharge other than bad conduct or dishonorable from such service; or

(iii) must be a discharged LGBT veteran, as defined in Section 1 of New York State Veterans' Services Law, and must have received a discharge other than bad conduct or dishonorable from such service; and

(b) 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 three of Section 458-A of RPTL.

SECTION 4. Filing Requirements

A copy of this Local Law shall be sent to the New York State Department of Veterans' Services and the New York State Department of State within thirty days of adoption.

SECTION 5. Effective Date

This act shall take effect immediately and shall apply to assessment rolls based on taxable status dates occurring on and after October 1, 2026.

SECTION 6. Severability

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

Sponsors: Legislator Mills, Legislator Greene, Legislator Todaro, Legislator Lorigo

Local Law Filing

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, ascribed as local law number 3 of 20 26 of the (County)(~~City)(Town)(Village~~) of Erie was duly passed by the Erie CountyLegislature on October 8, 20 26 and was
(Name of Legislative Body)
(approved)(~~not approved)(repassed after disapproval)~~ by the Erie County Executive
(Elective Chief Executive Officer)*
on October 29, 2026 20 26 in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was
(Name of Legislative Body)
(approved)(not approved)(repassed after disapproval) by the _____ on
(Elective Chief Executive Officer)*
_____ 20____.

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____ in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was
(Name of Legislative Body)
(approved)(not approved)(repassed after disapproval) by the _____ on
(Elective Chief Executive Officer)*
_____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____ in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

Local Law Filing

5. **(City local law concerning Charter revision proposed by petition.)**

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the City of _____ having submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____ became operative.

6. **(County local law concerning adoption of Charter.)**

I hereby certify that the local law annexed thereto, ascribed as local law number _____ of 20____of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____ pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in the paragraph 2 above.

Clerk of the county legislative body, ~~City, Town or Village Clerk or officer designated by local legislative body~~ Olivia M. Owens

November 2, 2026

(Date)

(Seal)

A Public Hearing was held on the foregoing **Local Law Intro. No. 6-1-2026** on **October 21, 2026** due notice thereof having been published in the official newspapers of the County of Erie designated for this purpose, and after due deliberation thereon, I, MARK C. POLONCARZ, County Executive of Erie County, do hereby APPROVE and SIGN said Local Law this 29 day of October, **2026**.

Mark C. Poloncarz

A Public Hearing was held on the foregoing **Local Law Intro. No. 6-1-2026** on **October 21, 2026** due notice thereof having been published in the official newspapers of the County of Erie designated for this purpose, and after due deliberation thereon, I, MARK C. POLONCARZ, County Executive of Erie County, do hereby DISAPPROVE and VETO said Local Law this ____ day of _____, **2026.**

Mark C. Poloncarz

COUNTY OF ERIE

JEREMY C. TOTH
COUNTY ATTORNEY

KRISTEN M. WALDER
DEPUTY COUNTY ATTORNEY

DEPARTMENT OF LAW

November 2, 2026

Hon. Olivia M. Owens
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

Re: Local Law Intro. No. 6-1-2026
A Local Law authorizing a one-hundred percent real property tax exemption on the primary residence of seriously disabled veterans
Our File No.: 22-20260016

Dear Hon. Olivia Owens:

Enclosed please find an original of the above-referenced Local Law for filing in your office.

Thank you.

Very truly yours,

JEREMY C. TOTH
Erie County Attorney

By: _____
Gregory P. Kammer
Assistant County Attorney

GPK/jls
Enclosure