

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County City Town Village
(Select one.)

of Millbrook

FILED
STATE RECORDS
OCT 11 2023

DEPARTMENT OF STATE

Local Law No. 3 of the year 2023

A local law Enacting Local Law No. 3 of 2023 Amending Chapter 207 of the Village Code Entitled
(Insert Title)
"Taxation" to Increase the Real Property Tax Exemption Amounts for Veterans and
Senior Citizens

Be it enacted by the Board of Trustees of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of Millbrook

as follows:

Section 1. Legislative intent: Article II and Article III of Chapter 207 of the Village Code entitled "Taxation" have not been updated in several years. As a result, the Village Board has determined that the exemptions from real property taxation available to military Veterans and Senior Citizens in the Village of Millbrook have not kept pace with inflation and the increase in real property values over the years. In addition, the real property tax exemptions available to those two (2) groups in the Village are much less than those the neighboring municipalities currently provide. For example, the failure to increase the maximum income amount for eligibility for the Senior Citizens exemption in line with the increase in inflation over the years, has rendered some senior citizens who have only modest incomes in the Village ineligible to receive the exemption. As a result, the Village Board has determined it is in the best interest of the Village to correct this inequity and increase the exemption amounts available to Veterans and Senior Citizens to keep such exemption amounts in line with current economic conditions and comparable to neighboring municipalities (See attachment)

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(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, designated as local law No. 3 of 2023 of the (County)(City)(Town)(Village) of Millbrook was duly passed by the Board of Trustees on September 20, 2023, 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, designated as local law No. _____ of 2023 of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 2023, and was (approved)(not approved) _____
(Name of Legislative Body)
(repassed after disapproval) by the _____ and was deemed duly adopted
(Elective Chief Executive Officer)*
on 2023, in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 2023 of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 2023, and was (approved)(not approved) _____
(Name of Legislative Body)
(repassed after disapproval) by the _____ on _____ 2023.
(Elective Chief Executive Officer)*

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 _____ 2023, 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, designated as local law No. _____ of 2023 of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 2023, and was (approved)(not approved) _____
(Name of Legislative Body)
(repassed after disapproval) by the _____ on _____ 2023. Such local
(Elective Chief Executive Officer)*
law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 2023, 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.

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

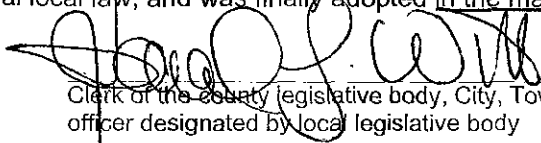
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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 hereto, designated as local law No. _____ 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 paragraph _____ above.



Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 10/01/2023

(Seal)

RESOLUTION No. 2023-008

**Introducing Local Law No. 3 of 2023 Amending Chapter 207 of the Village Code Entitled
“Taxation” to Increase the Real Property Tax Exemption Amounts for Veterans and
Senior Citizens**

At a meeting of the Village Board of Trustees of the Village of Millbrook (“Village Board”), held at the Village Fire House, 20 Front Street, Millbrook, New York on the 9th day of August, 2023, at 6:00 p.m., Village Mayor, Tim Collopy called the meeting to order, and Trustee Herzog seconded by Trustee Murphy, moved the following resolution, to introduce the following proposed local law, to be known as Proposed Local Law No. 3 of 2023, entitled “A Local Law Amending Chapter 207 of the Village Code entitled ‘Taxation’ to Increase the Real Property Tax Exemptions Available for Veterans and Senior Citizens in the Village” as follows:

BE IT ENACTED by the Board of Trustees of the Village of Millbrook (“Village Board”) as follows:

Section 1. Legislative intent: Article II and Article III of Chapter 207 of the Village Code entitled “Taxation” have not been updated in several years. As a result, the Village Board has determined that the exemptions from real property taxation available to military Veterans and Senior Citizens in the Village of Millbrook have not kept pace with inflation and the increase real property values over the years. In addition, the real property tax exemptions available to those two (2) groups in the Village are much less than those the neighboring municipalities currently provide. For example, the failure to increase the maximum income amount for eligibility for the Senior Citizens exemption in line with the increase in inflation over the years, has rendered some senior citizens who have only modest incomes in the Village ineligible to receive the exemption. As a result, the Village Board has determined it is in the best interest of the Village to correct this inequity and increase the exemption amounts available to Veterans and Senior Citizens to keep such exemption amounts in line with current economic conditions and comparable to neighboring municipalities.

Department of Defense because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 50% of the veteran's disability rating; provided, however that such exemption shall not exceed the lesser of \$60,000 or the product of \$60,000 multiplied by the latest state equalization rate for the Village of Millbrook. For purposes of this subsection, where a person who served in the active military, naval or air service during a period of war died in service of a service-connected disability, such person shall be deemed to have been assigned a compensation rating of 100%.

§ 207-3 **Reduction of exemption** (Applicable to the 2025 and all subsequent Assessment Rolls and Village Real Property Taxes Based Thereon).

Pursuant to the provisions of Subdivision 2(d) of § 458-a of the Real Property Tax Law of the State of New York, the maximum veterans exemption from real property taxes allowable pursuant to § 458-a of the Real Property Tax Law is established as follows:

- A. Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$27,000 or the product of \$27,000 multiplied by the latest state equalization rate for the Village of Millbrook.
- B. In addition to the exemption provided by Subsection **A** of this section, where the veteran served in a combat theater or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, qualifying residential real property also shall be exempt from taxation to the extent of 10% of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$18,000 or the product of \$18,000 multiplied by the latest state equalization rate for the Village of Millbrook.
- C. In addition to the exemptions provided by Subsections **A** and **B** of this section, where the veteran received a compensation rating from the United States Veteran's Administration or from the United States Department of Defense because of a service-connected disability,

Greater than \$32,950 0.00%

The percentage of Assessed Value Exempt from Real Property Taxation where AGI is between \$24,500 and \$32,950 shall be as set forth in subsections (b)(1), (b)(2) and (b)(3) of Subdivision 1 of §467 of the New York Real Property Tax Law.

(To be Applicable to the 2025 and all subsequent Assessment Rolls and Village Real Property Taxes Based Thereon).

| If the Adjusted Gross Income (“AGI”) for federal income tax purposes is | Percentage of Assessed Value Exempt from Real Property Taxation |
|---|---|
| Less than \$29,000 | 50% |
| Greater than \$37,000 | 0.00% |

The percentage of Assessed Value Exempt from Real Property Taxation where AGI is between \$29,000 and \$37,000 shall be as set forth in subsections (b)(1), (b)(2) and (b)(3) of Subdivision 1 of §467 of the New York Real Property Tax Law. ”

Section 5. This local law shall take effect as of the date of filing with the New York Secretary of State.

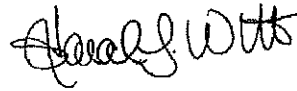
Mayor, Tim Collopy, advised the Board of Trustees that, pursuant to the Municipal Home Rule Law of the State of New York, it will be necessary to hold a public hearing upon this proposed local law. Mayor Collopy offered the following resolution which was seconded by Trustee Contino who moved its adoption:

WHEREAS, on August 9th, 2023, Mayor Collopy introduced this local law for the Village of Millbrook, to be known as “A Local Law Amending Chapter 207 of the Village Code entitled ‘Taxation’ to Increase the Real Property Tax Exemptions Available for Veterans and Senior Citizens in the Village.”

The foregoing resolution was duly put to a vote which resulted as follows:

| | |
|-----------------|--------|
| Mayor Collopy | Aye |
| Trustee Herzog | Aye |
| Trustee Contino | Aye |
| Trustee Doro | Absent |
| Trustee Murphy | Aye |

DATED: Millbrook, New York
August 9th, 2023



SARAH J. WITT, VILLAGE CLERK
Village of Millbrook