

**VILLAGE OF CROTON-ON-HUDSON  
BOARD OF TRUSTEES**

**LOCAL LAW INTRODUCTORY NO. 16 OF 2021**

**A LOCAL LAW TO AMEND CHAPTER 204 OF THE CODE OF THE VILLAGE OF  
CROTON-ON-HUDSON, TAXATION, TO AMEND THE VETERAN EXEMPTION  
AMOUNTS.**

Be it enacted by the Board of Trustees of the Village of Croton-on-Hudson as follows:

**Section One.** Section 204 of the Code of the Village of Croton-on-Hudson is hereby amended to read as follows:

**§ 204-20 Purpose**

The purpose of this article is to ~~reduce~~ adopt the maximum veterans exemption allowable pursuant to § 458-a of the Real Property Tax Law of the State of New York.

**§ 204-21 Exemption granted; limitations.**

- 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 ~~\$54,000~~ 75,000 or ~~75,000~~ \$54,000 multiplied by the latest state equalization rate of the Village of Croton-on-Hudson.
- 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 ~~\$36,000~~ 50,000 or ~~50,000~~ \$36,000 multiplied by the latest state equalization rate of the Village of Croton-on-Hudson.
- 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 Veterans' Administration 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 ~~\$180,000~~ 250,000 or ~~250,000~~ \$180,000 multiplied by the latest state equalization rate for the Village of Croton-on-Hudson.

**Section Two. Severability**

If any section, subsection, clause, phrase or other portion of this Local Law is, for any reason, declared invalid, in whole or in part, by any court, agency, commission, legislative body or other

authority of competent jurisdiction, such portion shall be deemed a separate, distinct and independent portion. Such declaration shall not affect the validity of the remaining portions hereof, which other portions shall continue in full force and effect.

**Section Three. Effective Date**

This local law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with section 27 of the Municipal Home Rule Law.