

VILLAGE OF CROTON-ON-HUDSON
BOARD OF TRUSTEES
INTRODUCTORY LOCAL LAW NO. 17 OF 2026

**A LOCAL LAW TO AMEND CHAPTER 204 “TAXATION” OF THE VILLAGE CODE
TO ADD A FULL TAX EXEMPTION FOR THE PRIMARY RESIDENCE OF
QUALIFYING VETERANS WITH A 100% SERVICE-CONNECTED DISABILITY AS
AUTHORIZED BY NYS REAL PROPERTY TAX LAW SECTION 458-a (11)**

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

Section ONE. Legislative Intent. The Board of Trustees has determined it is in the public’s interest to honor the sacrifice and service of the Village’s veterans through the adoption of local legislation to make exemptions from Village real property taxes available as authorized by New York State Law.

Section TWO. Chapter 204 “Taxation” of the Code of the Village of Croton-on-Hudson is amended by adding a new Article XIX entitled “Exemption for Seriously Disabled Veterans” to read as follows:

§ 204-100. **Purpose.** The purpose of this article is to make available the optional full tax exemption from Village taxes for the primary residence of qualifying veterans having received a determination by the United States Department of Veterans Affairs of a permanent and total disability as a result of military service as authorized by § 458-a (11) of the Real Property Tax Law of the State of New York.

§ 204-101. **Exemption granted; eligibility requirements.**

A. The primary residence of a seriously disabled veteran who meets all requirements and otherwise qualifies under the criterion set forth in § 458-a (11) of the New York State Real Property Tax Law shall be fully exempt from that portion of real property taxes assessed as Village taxes.

B. Eligibility. Eligibility for the exemption authorized by this article shall be determined in accordance with § 458-a (11) of the New York State Real Property Tax Law as same may be duly amended from time to time.

C. Administration. Applications for the exemptions authorized by this article shall be filed with the Town of Cortlandt Assessor, which shall determine eligibility and administer such exemptions in accordance with § 458-a (11) of the New York State Real Property Tax Law.

D. In accordance with New York State Real Property Tax Law, 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 New York State Real Property Tax Law Section 458 (3), if applicable.

E. Notification. Following adoption of this article, the Village Clerk shall notify the New York State Department of Veterans' Services in accordance with § 458-a(11)(d) of the New York State Real Property Tax Law.

Section THREE.

Except as otherwise provided herein, all other provisions of the Croton-on-Hudson Village Code shall remain the same.

Section FOUR. 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 FIVE. 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 and shall be published and posted as required by law.