Village of Croton-on-Hudson New York

Stanley H. Kellerhouse Municipal Building
One Van Wyck Street
Croton-on-Hudson, NY 10520-2501

Mayor
Brian Pugh

Trustees
Matt Berger
Stacey Nachtaler
Len Simon
Maria F. Slippen

Village Manager
Bryan T. Healy

Village Treasurer
Genette Toone

Village Clerk
Pauline DiSanto

Village Engineer
Vincent Salanitro, P.E.

To: Village Board of Trustees
From: Bryan Healy, Village Manager
Date: October 26, 2026
Re: 100% Service-Connected Disability Tax Exemption

Based on data received from the Town of Cortlandt Assessor, a total of 11 properties in the Village would be eligible for this new tax exemption. Nine of these properties would be fully exempt, while two would receive partial exemptions as the qualifying veteran does not fully occupy the property.

The total assessed valuation of the 11 properties equals 70,693, while the current taxable valuation of the 11 properties is 35,594. Under the proposed legislation, an additional assessed valuation of 25,225 would become exempt. Using the current tax rate of $631.572, the current taxable valuation has a dollar value of $15,931.40.

If the legislation was adopted for the current fiscal year, the tax rate per 1,000 would have increased by $0.73 to $632.302. Using the median residential assessment of 6,950, the median tax bill would increase by $5.07.

It is the opinion of the Village Attorney that the Village is not able to add an income requirement to the exemption legislation as state law does not allow one currently. Other exemptions that have income requirements (such as the senior citizen exemption) specifically state the limits in the enabling legislation.

The deadline to file exemption paperwork with the Town of Cortlandt is May 1 of each year. If the Village Board adopts this legislation, it would be effective for the 2028-2029 tax bills.

Westchester County has adopted this tax exemption for county tax purposes. The Town of Cortlandt had a public hearing on the exemption on October 20, which was held open until their November meeting. I have spoken with the Croton-Harmon UFSD and they have not had a discussion yet on the exemption, but are reviewing the information regarding it.