

TOWN OF HARPERSFIELD

LOCAL LAW NO. 003 FOR THE YEAR 2026

**A LOCAL LAW OF THE TOWN OF HARPERSFIELD PROVIDING REAL
PROPERTY TAX EXEMPTIONS FOR DISABLED VETERANS PURSUANT TO
SECTION 458-A OF THE REAL PROPERTY TAX LAW**

Be it enacted by the Town Board of the Town of Harpersfield, in the County of Delaware, as follows:

SECTION 1. PURPOSE AND INTENT

New York State Real Property Tax Law Section 458-a authorizes any New York State County, City, Town Village or School District the authority to establish a real property tax exemption for veterans who have a one hundred percent (100%) service-connected disability, as defined in Real Property Tax Law Section 458-a.

Pursuant to Section 458-a of the Real Property Tax Law, it is the desire of the Town Board of the Town of Harpersfield to provide for such exemption on properties within the Town of Harpersfield for veterans who meet the criteria for their valued service to our community.

SECTION 2. ELIGIBILITY

The primary residence owned by a veteran who resides in the Town of Harpersfield who has a one hundred percent (100%) service-connected disability shall be exempt from taxation of the assessed value of such property for Town purposes, if such enrolled member meets the following criteria as set forth under Section 458-a of the New York State Real Property Tax Law:

- (a) Was discharged or released therefrom under honorable conditions;
- (b) Has a qualifying condition, as defined in section one of the veterans' service law, and has received a discharge other than bad conduct or dishonorable from such service;
- or**
- (c) Is a discharged LGBT veteran, as defined in section one of the veteran's service law, and has received a discharge other than bad conduct or dishonorable from such service; and
- (d) Is considered to be permanently and totally disabled as a result of military service;

(e) Is rated one hundred percent (100%) disabled by the United States Department of Veterans affairs;

(f) Has been rated by the United States Department of Veterans affairs as individually unemployable; and

(g) Who is eligible for pecuniary assistance from the United States government, or has received pecuniary assistance from the United States government and has applied such assistance toward the acquisition or modification of a suitable housing unit with special features or movable facilities made necessary by the nature of the veterans' disability and the necessary law therefor shall be fully exempt from taxation and special district charges, assessments and special ad valorem levies, provided that such veteran meets all other requirements of this section

SECTION 3. APPLICATION

Applications for such exemption shall be filed with the Town Tax Assessor on or before the taxable status date on a form as prescribed by the Commissioner of the New York State Department of Taxation and Finance.

SECTION 4. EFFECTIVE DATE

This local law shall take effect immediately upon filing in the office of the New York State Secretary of State.

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