RESOLUTION NO. 26-10-5

THE TOWN OF MOREHOUSE PROVIDING A FULL PROPERTY TAX EXEMPTION FOR THE PRIMARY RESIDENCE OF VETERANS PERMANENTLY AND TOTALLY DISABLED AS A RESULT OF MILITARY SERVICE

(PURSUANT TO REAL PROPERTY TAX LAW § 458-A (11))

DATED: OCTOBER 27, 2025

BY: Brian Taylor

WHEREAS, Real Property Tax Law § 458-a(11), as enacted by Chapter 672 of the Laws of 2025 and amended by Chapter 59 (Part EE) and Chapter 77 of the Laws of 2026, authorizes a county, city, town, village, or school district to adopt a local law or resolution providing a full exemption from taxation and special district charges, assessments, and special ad valorem levies on the primary residence of a qualifying seriously disabled veteran; and

WHEREAS, the Town Board finds that veterans who have been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service have made extraordinary sacrifices and that providing this exemption is an appropriate recognition of that service; and

WHEREAS, the Town Assessor has advised the Board that one applicant currently appears to qualify.

NOW, THEREFORE, BE IT RESOLVED, that pursuant to Real Property Tax Law § 458-a(11), the Town of Morehouse hereby provides that the primary residence of any seriously disabled veteran who meets all other requirements of Real Property Tax Law § 458-a and the criteria set forth in § 458-a(11)(a) and (b) shall be fully exempt from taxation for Town purposes, together with any special district charges, assessments, and special

ad valorem levies to the extent authorized by said section, provided that in no case shall the taxable assessed value of the property be reduced below zero; and

BE IT FURTHER RESOLVED, that this exemption shall apply to assessment rolls based on taxable status dates occurring on or after October 1, 2026; and

BE IT FURTHER RESOLVED, that the Town Clerk is directed to notify the New York State Department of Veterans' Services of this adoption within thirty (30) days; and

BE IT FURTHER RESOLVED, that this resolution shall take effect immediately.

Seconded by: William Uebele

DeVuyst: absent

Mosher: X

Uebele: X

Taylor: X

Fernandez: X

Anthony Fernandez
Morehouse Town Supervisor

Stephanie Tichenor
Morehouse Town Clerk