NOTICE OF PUBLIC HEARING
TOWN OF UNION VALE

NOTICE IS HEREBY GIVEN that the Town Board of the Town of Union Vale will conduct a Public Hearing on the 18th day of November, 2026, at 7:30 p.m. at Union Vale Town Hall, 249 Duncan Road, LaGrangeville, New York, at which time all parties in interest and citizens shall have an opportunity to be heard as to whether the Town Board of the Town of Union Vale shall adopt a proposed Local Law known as "Local Law No. 3 of the Year 2026, Creating a New Articles VII Under Chapter 196. Taxation, Adopting Full Property Tax Exemption for Certain 100% Permanent and Total Service-Disabled Veterans"

PLEASE TAKE FURTHER NOTICE that the purpose and intent of the proposed Local Law is to provide full property tax exemption for certain 100% Permanent and Total Service-Disabled Veterans.

PLEASE TAKE FURTHER NOTICE that the Proposed Action is a Type II Action under the New York State Environmental Quality Review Act (SEQRA) and therefore no further environmental review is required.

PLEASE TAKE FURTHER NOTICE that a copy of the proposed Local Law No. 3 of the Year 2026 is available for review and inspection at the Office of the Town Clerk during regular office hours, at Union Vale Town Hall, 249 Duncan Road, LaGrangeville, New York, and on the Town's website at www.unionvaleny.gov.

Dated: Union Vale, New York
November 4, 2026

BY ORDER OF THE TOWN BOARD

Andrea Casey
ANDREA CASEY, TOWN CLERK

TOWN OF UNION VALE
LOCAL LAW NO. ___ OF THE YEAR 2026

A Local Law entitled "Local Law No. ___ of the Year 2026, Creating a New Article VII under Chapter 196. Taxation, Adopting Full Property Tax Exemption for Certain 100% Permanent and Total Service-Disabled Veterans".

BE IT ENACTED by the Town Board of the Town of Union Vale as follows:

Section-I: TITLE.

This Local Law shall be known and cited as Town of Union Vale "Local Law No. ___ of the Year 2026, Creating a New Article VII under Chapter 196. Taxation, Adopting Full Property Tax Exemption for Certain 100% Permanent and Total Service-Disabled Veterans".

Section-II: LEGISLATIVE INTENT AND AUTHORITY.

The Town Board of the Town of Union Vale finds that veterans who have sustained permanent and total service-connected disabilities in the service of the United States have made extraordinary sacrifices on behalf of this great Nation. The Board further finds that providing a full exemption from Town real property taxation for the primary residence of such veterans is in the public interest and serves a valid public purpose by recognizing their service and assisting them in remaining in their homes. This Local Law is adopted pursuant to Subdivision 11 of Real Property Tax Law § 458-a.

Section-III: ADOPTION OF EXEMPTION.

Pursuant to Real Property Tax Law § 458-a(11), the Town of Union Vale hereby adopts the exemption authorized therein. The primary residence of any seriously disabled veteran meeting the eligibility requirements set forth in Real Property Tax Law § 458-a(11) 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 such section.

This exemption shall be additional to any other exemption from taxation on real property that may be allowed to veterans pursuant to Real Property Tax Law, subject to the limitations of Real

Property Tax Law Real Property Tax Law § 458-a(11).

Section-IV: ELIGIBILITY.

A. To qualify for the exemption authorized by this Local Law, an applicant shall satisfy all requirements imposed by Real Property Tax Law § 458-a and, specifically, Real Property Tax Law § 458-a(11), as the same may be amended from time to time. Without limiting the foregoing, the veteran shall:

1. satisfy at least one of the discharge-status criteria contained in Real Property Tax Law §458-a(11)(a); and
2. be considered by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service, as evidenced by a letter, official form, or other document issued or sent by the United States Department of Veterans Affairs specifically stating that the veteran is considered permanently and totally disabled as a result of such military service.

B. The property for which the exemption is sought shall otherwise satisfy the requirements applicable to qualifying residential real property and a primary residence under Real Property Tax Law § 458-a.

Section-V: ADMINISTRATION.

A. The exemption authorized by this Local Law shall be administered by the appropriate assessing authority in accordance with Real Property Tax Law § 458-a, the rules and regulations of the New York State Commissioner of Taxation and Finance and the Office of Real Property Tax Services, and any other applicable law. An applicant shall submit such application, documentation and proof of eligibility as may be required by law on or before the applicable taxable status date.

B. Nothing contained in this Local Law shall be construed to reduce the taxable assessed value of qualifying real property below zero.

C. Nothing contained in this Local Law shall require or authorize the discontinuance of any exemption granted pursuant to Real Property Tax Law § 458(3), or any other veterans exemption that may lawfully continue in conjunction with the exemption provided herein.

Section-VI: NOTIFICATION.

The Town Clerk shall notify the New York Department of Veterans' Services of adoption of this Local Law within thirty (30) days in accordance with Real Property Tax Law Section 458-a(11).

Section-VII: SUPERSESSION.

This Local Law is hereby adopted pursuant to the provisions of § 10 of the New York State Municipal Home Rule Law and Real Property Tax Law Section 458-a(11). It is the intent of the Town Board to supersede any and all contrary or inconsistent Town Laws.

Section-VIII: SEVERABILITY.

A. If a court of competent jurisdiction finds any provision(s) of this law invalid, in whole or in part, the effect of such decision shall be limited to those provisions which are expressly stated in the decision to be invalid, and all other provisions of the law shall continue to be separately and fully effective.

B. If a court of competent jurisdiction finds the application of any provision of this law to any building, other structure of tract of land to be invalid, in whole or in part, the effect of such decisions shall be limited to the person, property or situation involved in the controversy, and the application of any such provision to any other person, property or situation shall not be affected.

C. The provisions of this Local Law are separable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid or unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity, or unconstitutionality, or inapplicability, shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words or parts of this Local Law or their application to other persons or circumstances. It is hereby declared to be the legislative intent of the Town Board of the Town of Union Vale that this Local Law would have been adopted if such illegal, invalid or unconstitutional provision, clause, sentence, subsection, word or part had not been included therein, and if such person or circumstance to which the Local Law or part thereof is held inapplicable had been specifically exempt therefrom.

Section-IX: NUMBERING FOR CODIFICATION.

It is the intention of the Town of Union Vale and it is hereby enacted that the provisions of this Local Law shall be included in the Code of the Town of Union Vale, that the sections and sub-sections of this Local Law may be re-numbered or re-lettered by the Codifier to accomplish such intention; the Codifier shall make no substantive changes to this Local Law; the word "Local Law" shall be changed to "Chapter", "Section" or other appropriate word as required for codification; and any such rearranging of the numbering and editing shall not affect the validity of this Local Law or the provisions of the Code effected thereby.

Section-X: 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 the New York State Municipal Home Rule Law and shall apply to assessment rolls based upon taxable states dates occurring on or after October 1, 2026 in accordance with Real Property Tax Law Section 458-a(11) and the laws of New York State.