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New York State
Department of State
DIVISION OF CORPORATIONS,
STATE RECORDS AND
UNIFORM COMMERCIAL CODE
One Commerce Plaza
99 Washington Ave.
Albany, NY 12231-0001
dos.ny.gov

Local Law Filing

Pursuant to Municipal Home Rule Law §27

Local Law Number ascribed by the legislative body of the local government listed below:

Proposed No. 7 **of the year 20** 26

Local Law Title: A Local Law providing that the Primary Residence of a seriously Disabled Veteran shall be fully exempt from taxation and Special District Charges, assessments and Special Ad Valorum levies, pursuant to Section 458-a(11) of the Real Property Tax Law

Be it enacted by the Town Board **of the**
(Name of Legislative Body)

☐ **County** ☐ **City** ☑ **Town** ☐ **Village**
(Select one)

of Thompson **as follows on the attached pages:**
(Name of Local Government)

For Office Use Only

Department of State Local Law Index Number: _____ **of the year 20** ____

(The local law number assigned by the Department of State for indexing purposes may be different from the local law number ascribed by the legislative body of the local government.)

Proposed

Town of Thompson
Local Law No. 1 of the year 2026

A Local Law of the Town of Thompson providing that the Primary Residence of a seriously Disabled Veteran shall be fully exempt from taxation and Special District Charges, assessments and Special Ad Valorum levies, pursuant to §458-a(11) of the Real Property Tax Law by adding a new §216-12.1 entitled "Full Exemption for Seriously Disabled Veterans", new §216.12.2 entitled "Filing Notice to Department of Veterans Services", new §216.12.3 entitled "Termination of Exemption", new §216.12.4 entitled "Severability" and new §216.12.5 entitled "Effective Date".

Be it enacted by the Town Board of the Town of Thompson as follows:

Chapter 216 of the Town of Thompson Code, entitled "Taxation" Article III, entitled "Alternative Veteran's Exemptions" is hereby amended by adding a new Subsection 216-12.1, entitled "Full Exemption for Seriously Disabled Veterans", adding a new subsection 216-12.2 entitled "Filing Notice to Department of Veterans Services", adding new subsection 216.12.3 entitled "Termination o Exemption, adding new subsection §216.12.4 entitled "Severability" and a new subsection §216.12.5 entitled "Effective Date".

§ 216-12.1 Full Exemption for Seriously Disabled Veterans.

A. Pursuant to Real Property Tax Law §458-a(11), the Town Board of the Town of Thompson, hereby authorizes and adopts the full real property tax exemption authorized by Real Property Tax Law §458-a(11) for qualifying residential real property for seriously disabled veterans within the Town of Thompson.

B. All terms defined in Real Property Tax Law §458-a shall have the same meanings for purposes of this section as set forth in Real Property Tax Law §458-a, as amended.

C. Qualifying residential real property that is the primary residence of a seriously disabled veteran and that satisfies the requirements of Real Property Tax Law §458-a(11) and all other applicable requirements of Real Property Tax Law §458-a shall be fully exempt from Town real property taxes and, to the extent levied by or on behalf of the Town and authorized by law, Town special district charges, assessments, and special ad valorem levies.

D. Eligibility for the exemption authorized by this section shall require that the veteran meet the eligibility requirements of Real Property Tax Law §458-a(11), as amended, including, but not limited to, the requirement that the veteran by 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 sent to such veteran from such department that specifically states such veteran is considered to be permanently and totally disabled as a result of such service.

E. The exemption authorized by this section shall apply only to Town real property taxes and to Town special district charges, assessments, and special ad valorem levies to the extent authorized by Real Property Tax Law §458-a(11) and other applicable law.

F. In no case shall the taxable assessed value of the property of a qualifying veteran be reduced below zero. Nothing in this section shall be construed to require or authorize the discontinuance of any exemption granted pursuant to subdivision three of Real Property Tax Law §458 or any other exemption otherwise allowed by law.

G. The exemption authorized by this section shall be granted only upon application by the owner or owners of the qualifying residential real property on the form prescribed by the New York State Commission of Taxation and Finance, or such other form as may be authorized by applicable law, filed with the assessor on or before the applicable taxable status date for the assessment roll on which the exemption is sought, together with such documentation as may be required by Real Property Tax Law §458-a(11) and applicable law.

H. If satisfied that the applicant is entitled to the exemption authorized by this section, the assessor shall approve the application and enter the assessed value of the exemption on the assessment roll in the manner required by Real Property Tax Law §458-a(11) and applicable law.

§ 216-12.2. Filing Notice to Department of Veterans Services.

A. The Town of Thompson Town Clerk shall notify the New York State Department of Veterans Services of the Town's adoption of the exemption authorized by Real Property Tax Law §458-a(11) within thirty (30) days of adoption; provided, however, that a failure to provide such notice within said thirty (30) days shall not render this Local Law ineffective.

§ 216-12.3 Termination of Exemption.

This exemption shall remain so long as it is authorized by the State of New York and the County of Sullivan.

§ 216-12.4 Severability.

If any clause, sentence, paragraph, subdivision, section or part thereof this Local Law shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment, decree or order shall not affect, impair or invalidate the remainder thereof but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment, decree or order shall have been rendered and the remainder of this Local Law shall not be affected thereby and shall remain in full force and effect.

§ 216-12.5 Effective Date.

This Local Law shall take effect immediately upon filing with the Secretary of State.

LOCAL LAW FILING

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only)

I hereby certify that the local law annexed hereto ascribed as local law No. _____ of 2026 of the Town of Thompson was duly passed by the Town Board on _____, 2026 in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by Elective Chief Executive Officer*)

I hereby certify that the local law annexed, ascribed as local law No. ___ of 20___ of the County/City/Town/Town/Village of _____ was duly passed by the _____ on _____20___ and was (approved) (not approved) (repassed after disapproval) by the _____ on _____ and was deemed duly adopted on _____20___, in accordance with the applicable provisions of law.

3. (Final adoption by referendum)

I hereby certify that the local law annexed hereto, ascribed as local law No. ___ of 20___ of the County/City/Town/Town/Village of _____ was duly passed by the _____ on _____20___ and was (approved) (not approved) (repassed after disapproval) by the _____ on _____. Such local law was submitted to the people by reason of a (mandatory) (permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general) (special) (annual) election held on _____ 20___, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum, and final adoption because no valid petition filed requesting referendum)

I hereby certify that the local law annexed hereto, ascribed as local law No. ___ of 20___ of the County/City/Town/Town/Village of _____ was duly passed by the _____ on _____20___ and was (approved) (not approved) (repassed after disapproval) by the _____ on _____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____20___ in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, chairman of the county legislative body, the mayor of a city or village or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

LOCAL LAW FILING

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, ascribed as local law No. ___ of 20___ of the City of _____ having submitted to referendum pursuant to the provisions of sections (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20___ became operative.

6. (County local law concerning adoption of Charter)

I hereby certify that the local law annexed hereto, ascribed as local law No. ___ of 20___ of the County of _____, State of New York, having been submitted to the electors at the General Election of November ____ 20___, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide the appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph __1__ above.

_____

Clerk ~~of the county legislative body, city~~, Town, ~~village clerk or officer designated by local legislative body~~

Date: _____, 2026

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality)

STATE OF NEW YORK
COUNTY OF SULLIVAN

I, the undersigned, do hereby certify that the foregoing local law contains the correct text and that all proper proceeding have been had or taken for the enactment of the local law annexed hereto.

Date: _____, 2026

_____

Attorney for Town of Thompson