

# **Proposed Local Law Number 3 Of 2026**

## **County Of Ulster**

### **A Local Law Amending § 312-43 Of The Code Of The County Of Ulster To Increase The Allowable Maximum County Tax Exemption For Qualifying Veteran Land Owners**

**BE IT ENACTED**, by the County Legislature of the County of Ulster, New York, as follows:

#### **SECTION 1. LEGISLATIVE INTENT AND PURPOSE.**

The Ulster County Legislature finds and determines that all veteran residents of Ulster County deserve respect and appreciation for their contributions and sacrifices to society. The Legislature also finds that the presence of veterans is a benefit to the various municipalities throughout Ulster County by creating a well-rounded, diverse community.

Accordingly, in an effort to maintain the presence of veteran landowners in the County, especially those who have a service-connected disability, the Ulster County Legislature hereby intends to increase the maximum allowable annual income levels for eligibility purposes for a real property tax exemption pursuant to New York State Real Property Tax Law Sec. 458-a. The current Ulster County maximum exemptions allowable to veterans have remained unchanged for over 9 years.

#### **SECTION 2. Chapter 312. Taxation, of the Code of the County of Ulster, Article XI Alternative Veterans Exemption, § 312-43 Legislative intent and purpose. B. is hereby amended to read as follows:**

B. The Legislature hereby intends to grant to honorably discharged veterans the maximum allowable property tax exemptions as follows: pursuant to RPTL § 458-a(2)(a) an exemption equal to 15% of the assessed value, not to exceed \$45,000; pursuant to RPTL § 458-a(2)(b) for veterans who served in a combat zone, an additional exemption equal to 10% of the assessed value, not to exceed \$30,000; ~~and~~, pursuant to RPTL § 458-a(2)(c) for veterans who suffered a service oriented disability, an additional exemption equal to the product of the assessed value multiplied by 1/2 of the compensation rating of the veteran as determined by Veterans Affairs, not to exceed \$150,000~~;~~; ~~and~~, **pursuant to RPTL § 458-a(11), a full exemption for any seriously disabled veteran meeting the criteria contained in said law.**

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**SECTION 3.** Chapter 312. Taxation, of the Code of the County of Ulster, Article XI Alternative Veterans Exemption, § 312-45 Maximum exemptions. is hereby amended to read as follows:

As authorized by RPTL § 2(d)(ii), Ulster County hereby elects to increase the exemption amounts to the maximum levels allowable. The maximum exemptions are as follows: for exemptions pursuant to Paragraph 2(a), 15% or a maximum of \$45,000 multiplied by the latest state equalization rate; for exemptions pursuant to Paragraph 2(b), 10% or a maximum of \$30,000 multiplied by the latest state equalization rate; ~~and~~ for exemptions pursuant to Paragraph 2(c), the product of the assessed value multiplied by 1/2 of the compensation rating of the veteran, multiplied by the latest state equalization rate with a maximum of \$150,000.; **and, full exemption for veterans qualifying pursuant to RPTL § 458-a(11).**

**SECTION 4.**

This Local Law shall take effect upon its filing with the New York State Secretary of State, and shall apply to assessment roles prepared on and after January 2, 2026.