TOWN OF WARWICK
TOWN BOARD

INTRODUCTORY LOCAL LAW 8 OF 2026

A LOCAL LAW AMENDING CHAPTER 144 (TAXATION) OF THE TOWN OF WARWICK TOWN CODE TO PROVIDE FOR AN ADDTIONAL REAL PROPERTY TAX EXEMPTION FOR THE PRIMARY RESIDENCE OF DISABLED VETERANS.

BE IT ENACTED by the Town Board of the Town of Warwick as follows:

SECTION 1. Chapter 144, titled "Taxation," of the Code of the Town of Warwick is amended by adding a new Article designated as Article XVII and titled "Disabled Veterans Tax Exemption," to read as follows:

§144-12. Legislative intent. State Real Property Tax Law §458-a (11) authorizes a municipality to adopt a local law to include the primary residence of any seriously disabled veteran. The intent of this Article XVII is to allow such property tax exemption upon application made by a seriously disabled veteran in accordance with Real Property Tax Law §458-a. (11)

§144-13. Qualification for Exemption.. To be eligible for such exemption, a veteran:

(a) (i) must have been discharged or released from active military, naval, space or air service, including army and air national guard service performed pursuant to federal orders under title 10 of the United States code, under honorable conditions; or

(ii) must have a qualifying condition, as defined in section one of the Veterans' Services Law and must have received a discharge other than bad conduct or dishonorable from such service; or

(iii) must be a discharged LGBT veteran, as defined in section one of the Veterans' Services Law, and must have received a discharge other than bad conduct or dishonorable from such service; and

(b) to be eligible for such exemption must also 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 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.

(c) In no case shall the taxable assessed value of the property of a qualifying veteran be reduced below zero. Nothing contained herein shall be construed to require or authorize the discontinuance of any exemption granted pursuant to New York Real Property Tax Law Section 458 (3).

SECTION 2. Any such real property tax exemption shall apply to assessment rolls completed based upon Taxable Status Date March 1, 2027, and after.

SECTION 3. Within thirty days of adoption of this local law, notice shall be sent to the Department of Veterans' Services.

SECTION 4. This local law shall take effect immediately upon its filing with the Secretary of State.