

LOCAL LAW NO. \_\_\_\_ - 2026

A LOCAL LAW PROVIDING A FULL EXEMPTION FROM PROPERTY TAXES AND CERTAIN  
RELATED CHARGES FOR THE PRIMARY RESIDENCE OF ELIGIBLE VETERANS WITH  
PERMANENT AND TOTAL SERVICE-CONNECTED DISABILITIES

BE IT ENACTED BY THE COUNTY LEGISLATURE OF ONONDAGA COUNTY AS  
FOLLOWS:

Section 1. Intent.

This Local Law is adopted to implement the authority granted to Onondaga County pursuant to Section 458-a(11) of the New York State Real Property Tax Law (“RPTL”). The Onondaga County Legislature finds that it is authorized to make available a full exemption from property taxes and certain related charges for the primary residence of eligible veterans with permanent and total service-connected disabilities. Further, this Legislature finds that veterans with permanent and total service-connected disabilities often face substantial and continued economic, medical, and housing burdens resulting from their service-connected disabilities. Finally, this Legislature finds that providing a full exemption from County real property taxes, special district charges, assessments, and special ad valorem levies for the primary residence of such veterans is in the public interest and serves a public purpose by assisting those veterans to remain in their homes.

Section 2. Exemption.

Onondaga County hereby adopts the exemption as set forth in RPTL Section 458-a(11), so that the primary residence of veterans with permanent and total service-connected disabilities shall be fully exempt from County taxation, special district charges, assessments, and special ad valorem levies, provided that such veterans meet the eligibility requirements of RPTL Section 458-a(11).

Section 3. Eligibility.

Pursuant to Section 458-a(11)(a) and (b), the exemption shall be granted to a veteran who:

a.

- (i) must have been discharged or released from active military, naval, space, or air service, including army and national guard service performed pursuant to federal orders under title 10 of the United State 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. must 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.

Section 4. Application.

Application for this exemption shall be made to and filed with the assessor for the municipality in which the property is located on or before the taxable status date on a form provided by the Commissioner of the New York State Department of Taxation and Finance.

Section 5. Severability.

If any clause, sentence, paragraph, section or part of this Local Law shall be adjudged by a court of competent jurisdiction to be invalid, the judgment shall not effect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section, or part thereof directly involved in the controversy in which the judgment shall have been rendered.

Section 6. Notification.

The Clerk of the Onondaga County Legislature shall provide notice of adoption of this Local Law to the New York State Department of Veterans' Services within thirty (30) days of such adoption.

Section 7. Effective Date.

This Local Law shall take effect immediately and shall be filed with the New York Secretary of State pursuant to Municipal Home Rule Law.