

PUBLIC HEARING

February 16, 2022

At 9:28 p.m. Supervisor Schiliro stated that a Public Hearing, would be opened in accordance with the Public Notice that follows:

NOTICE IS HEREBY GIVEN THAT the North Castle Town Board will hold a Public Hearing on February 16, 2022, at 7:30 PM, or as soon thereafter as practical, at Town Hall, 15 Bedford Road, Armonk, NY 10504, to consider a Local Law to amend Chapter 288 of the Code of the Town of North Castle entitled Taxation, Article I entitled Alternative Veterans Exemption.

The proposed local law is available in the Town Clerk's office during regular business hours and on the Town website. ALL PERSONS HAVING AN INTEREST IN THE MATTER ARE INVITED TO ATTEND AND BE HEARD.

By Order of the Town Board
Alison Simon, Town Clerk

Dated: February 4, 2022
Armonk, NY

The Public Notice was marked Exhibit "A" for the record.

The Affidavit of Posting calling the Public Hearing was marked Exhibit "B" for the record.

The Affidavit of Publication from The Journal News calling the Public Hearing was marked Exhibit "C" for the record.

Memo from Acting Assessor Georgann Richardson, dated January 20, 2022, regarding Veteran Tax Exemption levels was marked Exhibit "D" for the record.

The Town Clerk noted there was a proposed Local Law for consideration.

Councilman DiGiacinto indicated that this change in taxation was recommended by the County and provides for exemptions for Veterans in three classifications: Veterans who have served; Veterans who have served in combat; and Veterans who have served in combat and have a service-connected disability. She continued that this is a way for the Town to honor and thank the approximately 175 Veterans currently residing in North Castle. Supervisor Schiliro, Councilman Milim, and Councilman Hussain agreed.

After all persons were heard who desired to be heard, Councilman DiGiacinto moved, seconded by Councilman Hussain, that the Public Hearing be closed at 9:30 p.m.

The roll call vote was as follows:

Ayes: Councilmen DiGiacinto, Berra, Hussain, Milim, Supervisor Schiliro

Noes: None

Councilman DiGiacinto moved, seconded by Councilman Hussain, the adoption of Local Law 2 of 2022, to amend Chapter 288 of the Code of the Town of North Castle entitled Taxation, Article I entitled Alternative Veterans Exemption. The Local Law follows at the end of these minutes.

The roll call vote was as follows:

Ayes: Councilmen DiGiacinto, Berra, Hussain, Milim, Supervisor Schiliro

Noes: None

Alison Simon, Town Clerk

Dated: February 25, 2022

TOWN OF NORTH CASTLE

Local Law No. 2 For the Year 2022
Adopted February 16, 2022

A Local Law to amend the Code of the Town of North Castle by amending Chapter 288 entitled Taxation.

Be it enacted by the Town Board of the Town of North Castle as follows:

1. Article I Alternative Veterans Exemption Subsection 288-2 is hereby amended in its entirety to read as follows:
 - A. Qualifying residential real property, as defined in New York State Real Property Tax Law § 458-a, shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed \$75,000 or the product of \$75,000 multiplied by the latest state equalization rate for the assessing unit.
 - B. In addition to the exemption provided by Subsection A of this section, where the veterans served in a combat theater or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, or the armed force expeditionary medal, Navy expeditionary medal, Marine Corps expeditionary medal, or global war on terrorism expeditionary medal, qualifying residential real property, as defined in New York State Real Property Tax Law § 458-a, shall be exempt from taxation to the extent of 10% of the assessed value of such property; provided, however, that such exemption shall not exceed \$50,000 or the product of \$50,000 multiplied by the latest state equalization rate for the assessing unit.
[Amended 11-18-2015 by L.L. No. 9-2015]
 - C. In addition to the exemptions provided by Subsections A and B of this section, where the veteran received a compensation rating from the United States Veterans' Administration or from the United States Department of Defense because of a service-connected disability, qualifying residential real property, as defined in New York State Real Property Tax Law § 458-a, shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 50% of the veterans' disability rating; provided, however, that such exemption shall not exceed \$250,000 or the product of \$250,000 multiplied by the latest state equalization rate for the assessing unit. For purposes of this subsection, where a person who served in the active military, naval or air service during a period of war died in service of a service-connected disability, such person shall be deemed to have been assigned a compensation rating of 100%.
2. Effective Date. This local law shall be effective upon filing of same with the Secretary of State of the State of New York.