BOARD OF SUPERVISORS

08/18/2026

RESOLUTION 235 – 2026

Introduced by Veterans' Affairs: Supervisors Murray, Antoski, Arnold, Brennan, Gyarmathy, Sanghvi, and Sturm

INTRODUCING A PROPOSED LOCAL LAW, IDENTIFIED AS INTRODUCTORY NO. 5, PRINT NO. 1 OF 2026, ENTITLED "A LOCAL LAW AUTHORIZING FULL PROPERTY TAX EXEMPTION FOR CERTAIN 100% PERMANENT AND TOTAL SERVICE-DISABLED VETERANS" AND SETTING A DATE FOR A PUBLIC HEARING THEREON

WHEREAS, Section 458-a(11) of the New York State Real Property Tax Law authorizes a county, by resolution, to grant a real property tax exemption to the primary residences of qualifying veterans who have received a determination from the United States Department of Veterans Affairs that they have a permanent and total service-connected disability; and

WHEREAS, the New York State Legislature amended Section 458-a of the Real Property Tax Law through Part EE of Chapter 59 of the Laws of 2026, authorizing local taxing jurisdictions to adopt the exemption provided for qualifying permanently and totally disabled veterans, subject to the requirements and limitations set forth therein; and

WHEREAS, the Board of Supervisors recognizes the extraordinary sacrifices made by disabled veterans in the service of the United States and finds that providing this exemption is an appropriate means of recognizing those sacrifices and assisting those veterans and their families; and

WHEREAS, the Board of Supervisors desires to make the exemption authorized by Real Property Tax Law § 458-a(11) available with respect to taxes levied by the County of Saratoga; now, therefore, be it

RESOLVED, that a proposed Local Law, identified as Introductory No. 5, Print No. 1 of 2026, entitled "A Local Law Authorizing Full Property Tax Exemption for Certain 100% Permanent and Total Service-Disabled Veterans" is hereby introduced before this Board of Supervisors; and be it further

RESOLVED, that the Saratoga County Board of Supervisors shall hold a Public Hearing on Wednesday, September 9, 2026 at 4:30p.m. in the Meeting Room of the Saratoga County Board of Supervisors, at 40 McMaster Street, Ballston Spa, New York 12020, on the matter of the adoption of such proposed Local Law, and the Clerk of this Board of Supervisors be hereby directed to give notice of such Public Hearing in the manner prescribed by law; and be it further

RESOLVED, that this Resolution shall take effect immediately.

BUDGET IMPACT STATEMENT: No budget impact.

August 18, 2026 Regular Meeting
Motion to Adopt: Supervisor Grasso
Second: Supervisor Kinowski

AYES (222,513): John Antoski (11831), Joseph Grasso (4328), Philip C. Barrett (19014.5), Ram mohan Lalukota (19014.5), Harry Brennan (819), James D. Arnold (3525), Michael Gyarmathy (8004), Arthur M. Wright (1976), Kevin Tollisen (25662), Cynthia Young (17130), Scott Ostrander (18800), Jesse Fish (16202), Willard H. Peck (5242), Susan Wemple (2075), Ian Murray (5808), Sarah J. Burger (14245.5), Minita Sanghvi (14245.5), Edward D. Kinowski (9022), David Ball (8208), Toni Sturm (17361)
NOES (0):
ABSENT (12,996): C. Eric Butler (6500), Robert Anderson (1333), Thomas Richardson (5163)

INTRODUCTORY NO. 5
PRINT NO. 1 OF 2026

Introduced by: Supervisors Murray, Antoski, Arnold, Brennan, Gyarmathy, Sanghvi, and Sturm

COUNTY OF SARATOGA
LOCAL LAW NO. – 2026

A LOCAL LAW AUTHORIZING FULL PROPERTY TAX EXEMPTION FOR CERTAIN 100% PERMANENT AND TOTAL SERVICE-DISABLED VETERANS

BE IT ENACTED, by the **Board of Supervisors** of the **County of Saratoga,** New York as follows:

SECTION 1. LEGISLATIVE INTENT AND AUTHORITY

This Local Law is adopted pursuant to Section 458-a(11) of the New York State Real Property Tax Law. The Saratoga County Board of Supervisors finds that veterans who have sustained permanent and total service-connected disabilities in the service of the United States have made extraordinary sacrifices on behalf of this Nation. The Board further finds that providing a full exemption from County real property taxation for the primary residence of such veterans is in the public interest and serves a valid public purpose by recognizing their service and assisting them in remaining in their homes.

SECTION 2. ADOPTION OF EXEMPTION

Pursuant to Section 458-a(11) of the Real Property Tax Law, the County of Saratoga hereby adopts the exemption authorized therein.

The primary residence of any seriously disabled veteran meeting the eligibility requirements set forth in Section 458-a(11) of the Real Property Tax Law shall be fully exempt from taxation for County purposes, together with any special district charges, assessments, and special ad valorem levies to the extent authorized by such section.

SECTION 3. ELIGIBILITY

Eligibility for the exemption shall be determined in accordance with Section 458-a(11) of the Real Property Tax Law, as may be amended from time to time.

SECTION 4. ADMINISTRATION

The exemption shall be administered by the assessors of the assessing units within Saratoga County in accordance with the provisions of the Real Property Tax Law, regulations and guidance issued by the New York State Department of Taxation and Finance, and the forms prescribed by the Commissioner of Taxation and Finance.

SECTION 5. NO REDUCTION BELOW ZERO

In no event shall the taxable assessed value of qualifying real property be reduced below zero, and nothing contained in this Local Law shall be construed to discontinue or impair any exemption granted pursuant to subdivision 3 of Section 458 of the Real Property Tax Law.

SECTION 6. NOTIFICATION

The Clerk of the Board shall provide notice of the adoption of this Local Law to the New York State Department of Veterans' Services as provided in Section 458-a(11) of the Real Property Tax Law.

SECTION 7. SEVERABILITY

If any clause, sentence, paragraph, subdivision, section, or part of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment 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 shall have been rendered.

SECTION 8. EFFECTIVE DATE

This Local Law shall take effect immediately upon filing with the Secretary of State pursuant to Municipal Home Rule §27; provided, however, that the exemptions authorized under Section 458-a(11) of the Real Property Tax Law shall first apply to County taxes levied on the 2028 assessment roll and each roll prepared thereafter.