LOCAL LAW NO. "H" FOR 2026

A LOCAL LAW OF THE COUNTY OF ALBANY, NEW YORK AMENDING § 270 OF THE ALBANY COUNTY CODE REGARDING A TAX EXEMPTION FOR VETERANS WITH SERVICE-CONNECTED DISABILITIES

Introduced: 8/10/26
By Gillespie, Cunningham, and Domalewicz:

BE IT ENACTED By the County Legislature of the County of Albany, New York that § 270 of the Albany County Code is hereby amended as follows:

SECTION 1. Legislative Intent

For decades, this Legislature has found and determined that the sacrifices and services provided by veterans in protecting this country should be acknowledged by providing certain tax exemptions. Currently, tax exemptions are provided in various circumstances to veterans, Gold-Star Parents, and those veterans who have sustained a service-connected disability. Those veterans who have a service-connected disability are eligible for up to a 50% tax exemption depending on their official disability rating.

By Chapter 672 of the Laws of 2025 and Chapter 77 of the Laws of 2026 of the Laws of the State of New York, the State adopted an additional property tax exemption for those veterans who have been determined to have a 100% disability rating in connection with a service-connected disability.

The Legislature hereby finds that the adoption of such property tax exemption rated to a service-connected disability is consistent with the values of this Honorable Body and a proper reflection of gratitude to our injured veterans.

SECTION 2. § 270-76 of the Albany County Code is hereby amended as follows:

§ 270-76 **Veterans with compensation ratings.**

In addition to the exemptions provided by §§ **270-74** and **270-75** of this article, where the veteran received a compensation rating from the United States Veteran's Administration or from the United States Department of Defense because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 50% of the veteran's disability rating; provided, however, that such exemption shall not exceed $120,000 or the product of $120,000 multiplied by the latest state equalization rate for the assessing unit or, in the case of a special assessing unit, the latest class ratio, whichever is less. <u>Alternatively, where the veteran received a</u>

<u>disability rating from the United States Department of Veteran's Affairs of 100%, or "totally disabled" because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 100% of the veteran's disability rating.</u> For the purposes of this article, 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%.

SECTION 3. Severability.

If any clause, sentence, paragraph, section or any part of this local law or the application thereof to any person, individual corporation, firm, partnership, entity or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgement 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 of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgement shall be rendered.

SECTION 4. This Local Law shall take effect upon filing with the Secretary of State, and shall apply to assessment rolls based on taxable status dates occurring on and after October 1, 2026.