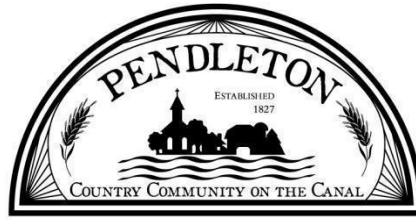


TOWN OF PENDLETON  
6570 Campbell Boulevard  
Lockport, NY 14094



*Supervisor Joel Maerten  
Councilman Wolfgang Buechler  
Councilman Joseph Hickman  
Councilman David Leible  
Councilman Scott Lombardo*

At the meeting of the Town Board of the Town of Pendleton, Niagara County, New York, held in the Board Room at the Town of Pendleton Town Hall, 6570 Campbell Boulevard, Lockport, New York, 14094 at 7:00 p.m. on January 27, 2025.

**Adoption of Local Law Increasing The Maximum  
Alternative Veterans Exemption**

Local Law No \_\_\_\_\_ of the year 2025

Town of Pendleton, County of Niagara County, State of New York

Title: Local Law Increasing the Maximum Alternative Veteran's Exemption Real Property Tax Exemption

**WHEREAS**, a public hearing was held on the 27<sup>th</sup> day of January, 2025 at 6:45 p.m. in the Pendleton Town Hall, Town of Pendleton, County of Niagara and State of New York, and

**WHEREAS**, \_\_\_ appeared to speak on said Local Law, and

**WHEREAS**, \_\_\_ amendments(s) was (were) made to said Local Law, now, therefore, be it

**RESOLVED**, that a Local Law of the Town of Pendleton, County of Niagara, State of New York, for the year 2025, in relation to the Alternative Veterans Exemption from Real Property Taxation under Section 458-a of the Real Property Tax law (RPTL) of the State of New York, be enacted by the Town of Pendleton, County of Niagara, State of New York, as follows:

Section 1. Purpose

New York State Real Property Tax Law provision §458-a (2) a, b, and c, provides a limited exemption from real property taxes for real property owned by persons who rendered military service to the United States, provided the property meets the requirements set forth in the law. The purpose of this Local law is to increase the maximum exemptions permitted by §458-a (2) a, b, and c to thirty thousand dollars, twenty thousand dollars, and one hundred thousand dollars respectively, to qualifying veterans.

## Section 2. Authority

Pursuant to New York State Real Property Tax Law provision §458-a (2) d, local governments including towns are authorized to increase the maximum exemption allowable by §458-a (2) a, b, and c to thirty thousand dollars, twenty thousand dollars, and one hundred thousand dollars respectively by enactment of a Local Law, following a public hearing.

## Section 3. Application for Exemption

1. Application for such exemption, along with proof concerning military service rendered to the United States defined above, shall be filed with the Town of Pendleton assessor on or before the taxable status date on a form as prescribed by New York State
2. Certification shall be required for any period of time claimed by an applicant that is not already on file with the applicable town assessor.
3. The assessor shall review the application and certification to ensure they have satisfied the requirements of this law.

## SECTION 4. Severability

If any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

## Section 5. Effective Date

This Local Law shall be effective upon its filing with the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.