

VILLAGE OF MILLBROOK

Dutchess County, New York

Full Exemption for Qualifying Disabled Veterans

Proposed Local Law No. 4 of 2026 and Resolution LL0042026.1

Prepared for Board of Trustees Review

October 8, 2026

Purpose of the proposed local law

The proposed local law would fully exempt the primary residence of a qualifying veteran whom the United States Department of Veterans Affairs considers permanently and totally disabled as a result of military service, pursuant to Real Property Tax Law §458-a(11). The exemption would apply to Village taxation and applicable special district charges, assessments and special ad valorem levies as authorized by that statute. This proposal concerns the full disabled-veteran exemption.

Documents submitted for review

1. Proposed resolution introducing LL 4 of 2026, scheduling a public hearing, and classifying the action under SEQR.
2. Exhibit A — Proposed Local Law No. 4 of 2026 adding §207-3(C).

Items to be completed before Board action

The public hearing date and time remain blank pending determination of the November meeting date. The resolution includes a Type II SEQR classification for Board action. Existing §207-3(A) and (B) are unchanged. The assessor should confirm the applicable taxable status date, application arrangements and first assessment roll.

Legal and administrative references

New York Real Property Tax Law §458-a(11)
<https://www.nysenate.gov/legislation/laws/RPT/458-A>
Village Code, Chapter 207, Article II
<https://ecode360.com/10854999>

VILLAGE OF MILLBROOK**BOARD OF TRUSTEES****Introducing Local Law 4 of 2026, Public Hearing, and SEQR Classification Resolution**

Resolution No. LL0042026.1

Date of consideration: October 14, 2026

Proposed Local Law No. 4 of 2026Full Real Property Tax Exemption for Qualifying Disabled Veterans

WHEREAS, the proposed local law provides a real property tax exemption pursuant to Real Property Tax Law §458-a(11), concerns the administration of Village property taxes, and does not authorize construction, development or changes in land use; and

BE IT RESOLVED, that the Board of Trustees classifies adoption of Proposed Local Law No. 4 of 2026 as a Type II action pursuant to 6 NYCRR §617.5(c)(26) and (33), and determines that no further environmental review is required pursuant to 6 NYCRR §617.6(a)(1)(i); and be it further

BE IT RESOLVED, by the Board of Trustees of the Village of Millbrook, Dutchess County, New York, that a public hearing shall be held at Village Hall, 35 Merritt Avenue, Millbrook, New York 12545, on _____, 2026, at _____ p.m., prevailing time, to consider Proposed Local Law No. 4 of 2026, entitled “A Local Law Providing a Full Real Property Tax Exemption for Qualifying Permanently and Totally Disabled Veterans Pursuant to Real Property Tax Law Section 458-a(11),” in the form attached hereto as Exhibit A; and be it further

RESOLVED, that Proposed Local Law No. 4 of 2026, in the form attached as Exhibit A, is hereby introduced before the Village of Millbrook Board of Trustees for consideration; and be it further

RESOLVED, that the Village Clerk is directed to publish notice of the public hearing in the official newspaper of the Village and to provide such other notice and availability of the proposed local law as required by applicable law.

Motion by: _____ Seconded by: _____

Roll Call Vote

Board Member	Aye	Nay	Absent	Abstain
Mayor Peter Doro	_____	_____	_____	_____
Trustee Murphy	_____	_____	_____	_____
Trustee Bucklin	_____	_____	_____	_____
Trustee Mawson	_____	_____	_____	_____
Trustee Briggs	_____	_____	_____	_____

Result: _____

Attachment: Exhibit A — Proposed Local Law No. 4 of 2026

EXHIBIT A

VILLAGE OF MILLBROOK

PROPOSED LOCAL LAW NO. 4 OF 2026

A Local Law Providing a Full Real Property Tax Exemption for Qualifying Permanently and Totally Disabled Veterans Pursuant to Real Property Tax Law Section 458-a(11)

Be it enacted by the Board of Trustees of the Village of Millbrook as follows:

Section 1 Amendment to Chapter 207

Chapter 207, Taxation, Article II, Alternative Veterans Exemption, §207-3 of the Code of the Village of Millbrook is hereby amended by adding a new Subsection C, with existing Subsections A and B unchanged, to read as follows:

C. Full exemption for qualifying permanently and totally disabled veterans.

(1) Exemption granted. Pursuant to Real Property Tax Law §458-a(11), the primary residence of a qualifying seriously disabled veteran shall be fully exempt from taxation by the Village of Millbrook and from applicable special district charges, assessments and special ad valorem levies, provided that the veteran meets all other requirements of Real Property Tax Law §458-a and satisfies the eligibility requirements set forth below.

(2) Eligibility requirements.

To qualify, the veteran shall satisfy at least one of the discharge criteria in Subparagraph (a) and the disability criterion in Subparagraph (b):

(a) The veteran:

[1] Was discharged or released from active military, naval, space or air service, including Army and Air National Guard service performed pursuant to federal orders under title 10 of the United States Code, under honorable conditions; or

[2] Has a qualifying condition, as defined in section one of the Veterans' Services Law, and received a discharge other than bad conduct or dishonorable from such service; or

[3] Is a discharged LGBT veteran, as defined in section one of the Veterans' Services Law, and received a discharge other than bad conduct or dishonorable from such service; and

(b) The veteran is 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 the veteran by that Department specifically stating that the veteran is considered permanently and totally disabled as a result of such service.

(3) Application and administration.

Application shall be made to the assessor on the form prescribed by the Commissioner of Taxation and Finance and filed on or before the applicable taxable status date. The applicant shall provide the documentation required to establish eligibility, including the Department of Veterans Affairs documentation described in Subsection C(2)(b). The exemption shall be administered in accordance with Real Property Tax Law §458-a and applicable state requirements, including its application and refiling provisions.

(4) Limitations and preservation of benefits.

In no case shall the taxable assessed value of a qualifying veteran's property be reduced below zero. Nothing in this section shall require or authorize discontinuance of an exemption granted pursuant to Real Property Tax Law §458(3). This local law authorizes the exemption only for the Village of Millbrook and does not authorize exemptions from taxes or charges levied by other taxing jurisdictions.

Section 2 Notice of adoption

The Village Clerk shall notify the New York State Department of Veterans' Services within thirty days of adoption, as required by Real Property Tax Law §458-a(11)(d), and shall transmit a copy of the adopted local law to the assessor. Failure to notify the Department within thirty days shall not render this local law ineffective.

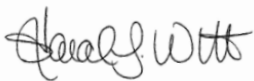
Section 3 Severability

If any provision of this local law or its application is held invalid by a court of competent jurisdiction, that determination shall not affect the validity of the remaining provisions or their application to other persons or circumstances.

Section 4 Effective date

This local law shall take effect upon filing with the New York State Department of State in accordance with the Municipal Home Rule Law. The exemption shall apply to assessment rolls based on taxable status dates occurring on or after October 1, 2026, in accordance with applicable adoption and filing requirements.

Certified by:



Sarah J. Witt
Village Clerk
10.14.2026