TOWN OF GALWAY

LOCAL LAW NO. __ OF 2026

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

BE IT ENACTED, by the Town Board of the Town of Galway, Saratoga County, 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 Galway Town Board 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 Town Board further finds that providing a full exemption from Town 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 Town of Galway 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 Town purposes, together with any 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 Town of Galway Assessor 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. EFECTIVE 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 Town taxes levied on the 2027 assessment roll and each roll prepared thereafter.