

LEGAL NOTICE
NOTICE OF PUBLIC HEARING RE: PROPOSED LOCAL LAW ENTITLED:
Adoption of Sec 485-a Tax Incentives for 100% Disabled Veterans

LEGAL NOTICE IS HEREBY GIVEN that, pursuant to Section 20 of the Municipal Home Rule Law, that the Board of Trustees of the Village of Kenmore shall hold a hearing will be held at 7:30 PM in the Council Chambers of the Kenmore Municipal Building, 2919 Delaware Avenue, Kenmore, New York, on **September 15, 2026**, to consider, and possibly adopt, a Local Law that would allow a village to implement a 100% alternative real property tax exemption for eligible seriously disabled veterans under Section 485-a of the New York Real Property Tax Law. The proposed local law is available on the Village website at <https://kenmoreny.gov>

Dated: September 2, 2026

Kathleen P. Johnson
Clerk/Treasurer, Village of Kenmore

**VILLAGE OF KENMORE
LOCAL LAW #3, 2026**

**A LOCAL LAW TO AMEND CHAPTER 20 OF THE CODE OF THE VILLAGE OF
KENMORE, NEW YORK, ENTITLED "TAXATION" BY ADDING SECTION 20-8.**

Be it Enacted by the Village of Kenmore Board of Trustees as follows:

Section 1. **Chapter 20**, Article 1 of the Kenmore Municipal Code is hereby amended to add a new Section 20 – 8, to read as follows:

Sec. 20-8 – Alternate Veterans Exemption for Seriously Disabled Veterans

(a) *Legislative Authority.* This article is enacted pursuant to the authority granted to the Town Board of the Town of Tonawanda in §458-a of the New York State Real Property Tax Law, which authorizes local municipalities to implement the 100% alternative real property tax exemption for eligible seriously disabled veterans, as required by the recent amendments to RPTL § 458-a(11), and to update maximum exemption limitations as allowed under state law.

(b) *Mandatory Exemption for Veterans with a 100% Service-Connected Disability.*

Pursuant to the provisions of subdivision 11 of §458-a of the Real Property Tax Law, and in accordance with Chapter 77 of the Laws of 2026, qualifying residential real property owned by a veteran who has a 100% service-connected disability rating (or who is individually unemployable), shall be fully exempt (100%) from taxation, special district charges, and special ad valorem levies, exclusive of special assessments.

(c) *Scope of exemption.*

(1) **Surviving spouse.** This exemption shall also be allowed on such a housing unit owned by the unremarried surviving spouse of such a veteran and said unremarried surviving spouse is entitled to transfer the exemption to any new housing unit used as his or her primary residence.

(2) **Gold Star Parent.** Pursuant to subdivision 7 of §458-a of the Real Property Tax Law, the Alternative Veterans' Exemption from taxation to the extent provided by subdivisions 2 and 3 of said

section, is hereby extended to qualifying residential real property owned by an unremarried surviving spouse of a veteran, or by a Gold Star Parent.

(d) Application and Filing.

Application for this exemption (Form RP-458-a) must be filed with the Town of Tonawanda Assessor on or before March 1st of each year. Veterans filing for the 100% service-connected disability exemption must provide written evidence from the United States Department of Veterans Affairs (VA) or the Department of Defense.

Section 2. Severability.

If any clause, sentence, paragraph or part of this local law or the application thereof to any person or circumstances shall be adjudged by any court to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof or the application thereof to other persons and circumstances, but shall be confined in its operation to the clause, sentence, paragraph or part thereof and the persons and circumstances directly involved in the controversy in which such judgment shall have been rendered.

Section 3. Effective Date

This Local Law shall take effect immediately upon filing with the Secretary of State of New York.