

**TOWN OF ULYSSES
LOCAL LAW NO. ___ FOR THE YEAR 2025**

**A LOCAL LAW AMENDING CHAPTER 174 REGARDING TAX EXEMPTIONS
FOR VETERANS, SENIORS, AND DISABLED CITIZENS**

Be it enacted by the Town Board of the Town of Ulysses as follows:

Section 1. Section 174-1 entitled “State general fund should benefit veterans” shall be renamed and replaced with the following:

§ 174-2. Authority, Purpose, and Grant of Exemption.

- A. Pursuant to the provisions of § 458-a of the Real Property Tax Law of the State of New York, qualifying residential property located in the Town of Ulysses, County of Tompkins, owned by one or more qualified owners shall be partially exempt from taxation by said Town of Ulysses for the applicable taxes specified in said § 458-a based upon the qualifications of the owner pursuant to the provisions of this article as set forth herein.
- B. Gold Star Parents shall be included within the definition of qualified owner.
- C. Terms used herein shall have the meaning provided for in said § 458-a.

Section 2. Section 174-2 entitled “No exemption granted” shall be renamed and replaced with the following:

§ 174-2. Amount of Exemption.

The maximum exemption allowable pursuant to paragraphs (a), (b) and (c) of subdivision 2 of § 458-a of the Real Property Tax Law are increased as follows:

(a) “Wartime Veterans”:	\$30,000
(b) “Veterans who served in combat theater”:	\$20,000
(c) “Disabled Veterans”:	\$100,000

Section 3. Section 174-3 entitled “Statutory authority” shall be renamed and replaced with the following:

§ 174-3. Implementation of Exemption.

The exemption provided by this article shall be limited to such property and persons as meet the conditions, qualifications, exclusions and limitations set forth in § 458-a of the Real Property Tax Law of the State of New York. This article shall be administered in accordance with the Real Property Tax Law, as now adopted and as may be amended from time to time.

Section 4. Section 174-11 entitled “Exemption table” shall be deleted and replaced with the following:

Such partial exemption shall be to the extent set forth in the following schedule:

Annual Income	Percentage of Assessed Valuation of Property Subject to Exemption
Up to \$36,500	50%
More than \$36,500, but less than \$37,500	45%
More than \$37,500, but less than \$38,500	40%
More than \$38,500, but less than \$39,500	35%
More than \$39,500, but less than \$40,400	30%
More than \$40,400, but less than \$41,300	25%
More than \$41,300, but less than \$42,200	20%
More than \$42,200, but less than \$43,100	15%
More than \$43,100, but less than \$44,000	10%
More than \$44,000, but less than \$44,900	5%

Section 5. Remainder

Except as hereinabove amended, the remainder of the Code of the Town of Ulysses shall remain in full force and effect.

Section 6. Severability

The provisions of this Local Law are severable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words, or parts of this local law or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this local law would have been adopted if such illegal, invalid, or unconstitutional provision, clause, sentence, subsection, word or part had not been included therein, and as if such person or circumstance, to which the local law or part thereof is held inapplicable, had been specifically exempt therefrom.

Section 7. Effective Date

This Local Law shall take effect immediately upon filing with the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.