TOWN OF LEWISTON

NIAGARA COUNTY, NEW YORK

TOWN BOARD RESOLUTION NO. 12 OF 2026

RESOLUTION AUTHORIZING A FULL REAL PROPERTY TAX EXEMPTION FOR QUALIFYING VETERANS WITH PERMANENT AND TOTAL SERVICE-CONNECTED DISABILITIES PURSUANT TO NEW YORK STATE REAL PROPERTY TAX LAW § 458-a(11)

Meeting Date: October 15, 2026

WHEREAS, the Town Board of the Town of Lewiston, Niagara County, New York (hereinafter the "Town Board"), recognizes and acknowledges the distinguished service and sacrifice of veterans of the United States Armed Forces, particularly those who have sustained permanent and total disabilities as a result of their military service; and

WHEREAS, New York State Real Property Tax Law ("RPTL") § 458-a provides for certain real property tax exemptions for qualifying veterans, including exemptions relating to military service, combat service, and service-connected disabilities; and

WHEREAS, the New York State Legislature, through the enactment of Part EE of Senate Bill S.9009-C, as incorporated into the New York State 2026–2027 Budget, amended subdivision 11 of RPTL § 458-a to authorize local taxing jurisdictions to provide a full real property tax exemption to qualifying veterans whom the United States Department of Veterans Affairs has determined to be permanently and totally disabled as a result of their military service; and

WHEREAS, pursuant to RPTL § 458-a(11), as amended, the governing body of a county, city, town, village, or school district may elect, by adoption of a local law or resolution, to provide such exemption within its respective taxing jurisdiction; and

WHEREAS, the Town Board desires to exercise the authority granted to it by RPTL § 458-a(11) to provide qualifying permanently and totally service-connected disabled veterans residing within the Town of Lewiston with the maximum real property tax exemption authorized by said statute; and

WHEREAS, the Town Board finds that providing such exemption recognizes the extraordinary sacrifices made by Town of Lewiston veterans whose military service has resulted in permanent and total disabilities and constitutes an appropriate exercise of the authority expressly granted to local governments by the Legislature of the State of New York;

NOW, THEREFORE, BE IT RESOLVED:

SECTION 1. ADOPTION OF EXEMPTION

The Town Board of the Town of Lewiston hereby elects, pursuant to New York State Real Property Tax Law § 458-a(11), as amended, to provide a one hundred percent (100%) exemption from Town real property taxation for qualifying residential real property owned by veterans whom the United States Department of Veterans Affairs considers permanently and totally disabled as a result of their military service, subject to the eligibility requirements, limitations, and conditions established by RPTL § 458-a.

SECTION 2. SCOPE OF EXEMPTION

The exemption authorized by this Resolution shall:

A. Apply to one hundred percent (100%) of the assessed value of qualifying residential real property, to the extent authorized by RPTL § 458-a(11).

B. Apply to real property taxes levied by the Town of Lewiston, including only those taxes and assessments to which the exemption may lawfully be applied under RPTL § 458-a.

C. Be administered in accordance with RPTL § 458-a, the applicable regulations of the New York State Department of Taxation and Finance, and the administrative guidance issued by ORPTS.

SECTION 3. ELIGIBILITY REQUIREMENTS

To qualify for the exemption authorized by this Resolution, an applicant shall satisfy all applicable statutory requirements of RPTL § 458-a. Eligibility shall be determined by the Town Assessor in accordance with the statute and applicable ORPTS guidance.

SECTION 4. APPLICATION AND ADMINISTRATION

The exemption established by this Resolution shall be administered by the Assessor of the Town of Lewiston who shall review all applications and supporting documentation to determine whether the statutory requirements for the exemption have been satisfied.

SECTION 5. EFFECTIVE DATE AND APPLICABILITY

This Resolution shall take effect immediately upon its adoption and shall be applicable to the 2027 assessment roll, provided that the applicant satisfies all applicable eligibility and filing requirements.

SECTION 6. IMPLEMENTATION

The Town Assessor is hereby authorized and directed to take all actions reasonably necessary to implement and administer the exemption established by this Resolution.

SECTION 7. CERTIFIED COPIES

The Town Clerk is hereby authorized and directed to provide certified copies of this Resolution to the Town Assessor, the Niagara County Real Property Tax Services Office, and such other governmental agencies or officials as may be appropriate.

AND BE IT FURTHER RESOLVED:

That this Resolution shall become effective immediately upon adoption.

ROLL CALL VOTE

Town Board Member	Aye	Nay	Abstain	Absent
Steve Broderick, Town Supervisor	☑	☐	☐	☐
Councilman Berg	☐	☐	☐	☑
Councilman Morreale	☑	☐	☐	☐
Councilman Myers	☑	☐	☐	☐
Councilwoman Waechter	☑	☐	☐	☐

Resolution: ☑ ADOPTED ☐ DEFEATED

Date: October 15, 2026

CERTIFICATION

I, Tamara Burns, Town Clerk of the Town of Lewiston, Niagara County, New York, do hereby certify that the foregoing is a true and correct copy of a Resolution duly adopted by the Town Board of the Town of Lewiston at a meeting thereof held on October 15, 2026, and that said Resolution has not been amended, modified, or rescinded and remains in full force and effect.

Dated: October 15, 2026

Tamara Burns

Tamara Burns, Town Clerk
Town of Lewiston, New York