

**LEGAL NOTICE
CITY OF ONEIDA
LOCAL LAW NO. 3 of 2025**

The Common Council of the City of Oneida, Madison County, State of New York, pursuant to the authority vested in it by law does hereby enact Local Law No. 3 of 2025 amending the income ranges for Senior Citizens and amending the Alternative Veterans' Exemption and Cold War Veterans' Exemption as set forth in Chapter 165 of the Oneida City Code as follows:

**A LOCAL LAW AMENDING THE INCOME RANGES FOR SENIOR CITIZENS AND AMENDING THE
ALTERNATIVE VETERANS' EXEMPTION AND COLD WAR VETERANS' EXEMPTION AS SET FORTH IN
CHAPTER 165 OF THE ONEIDA CITY CODE**

Be it enacted by the Common Council of the City of Oneida, as follows:

SECTION 1.

So that the annual income ranges for persons 65 years of age or over as listed in Section 165-2 of the Oneida City Code, titled "Conditions for exemption," Subsection A(1) shall be revised, in its entirety, as follows:

No exemption shall be granted:

- A. If the income of the owner or combined income of the owners of the property for the income tax immediately preceding the date of making application for exemption exceeds the sum of \$36,500.00.

1. Income in a lesser amount, subject to the provisions of this article, shall entitle owner or owners to an exemption according to the following schedule:

Annual Income	Percentage Assessed Valuation Exempt from Taxation
Less than or equal to \$29,000.00	50%
More than \$29,000.00 but less than \$30,000.00	45%
\$30,000.00 or more but less than \$31,000.00	40%
\$31,000.00 or more but less than \$32,000.00	35%
\$32,000.00 or more but less than \$32,900.00	30%
\$32,900.00 or more but less than \$33,800.00	25%
\$33,800.00 or more but less than \$34,700.00	20%
\$34,700.00 or more but less than \$35,600.00	15%

\$35,600.00 or more but less than \$36,500.00

10%

SECTION 2.

So that the title of Article VI of Chapter 165 is hereby amended to read Article VI "Veterans Exemptions," and Section 165-14 is hereby amended in its entirety, to read as follows:

A. Alternative Veteran's Exemption

1. An Alternative Veteran's exemption is hereby provided for and ordained on real property taxes in the City of Oneida pursuant to §458-a of the Real Property Tax Law. The maximum exemption from real property taxes for veterans allowable is established as follows:
 - a. Qualifying residential real property shall be exempt from taxation to the extent of fifteen percent of the assessed value of such property; provided, however; that such exemption shall not exceed twelve thousand dollars or the product of twelve thousand dollars multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less.
 - b. In addition to the exemption provided in paragraph (a) of this subdivision, where the veteran served in a combat theatre or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, or the Armed Forces expeditionary medal, Naval expeditionary medal, Marine Corps expeditionary medal, or global war on terror expeditionary medal, qualifying residential real property also shall be exempt from taxation to the extent of ten percent of the assessed value of such property; provided, however, that such exemption shall not exceed eight thousand dollars multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the class ratio, whichever is less.
 - c. In addition to the exemption provided in paragraph (a) and (b) of this subdivision, where the veteran received a compensation rating from the United States veteran's administration or from the United States department of defense because of a service-connected disability, qualifying real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by fifty percent of the veteran's disability rating; provided, however, that such exemption shall not exceed forty thousand dollars multiplied by the latest state equalization rate for the assessing unit, the latest class ratio, whichever is less.
 - i. For purposes of this exemption for disabled veterans, where a person who served in the active military, naval or air service during a period of war died in service of

a service-connected disability, such person shall be deemed to have been assigned a compensation rating of one hundred percent.

B. Cold War Veteran's Exemption

1. A Cold War Veteran's exemption is hereby provided for and ordained on real property taxes in the City of Oneida pursuant to §458-b of the Real Property Tax Law. The maximum exemption from real property taxes for Cold War veterans allowable is established as follows.
 - a. Qualifying residential real property shall be exempt from taxation to the extent of ten percent of the assessed value of such property; provided; however, that such exemption shall not exceed eight thousand dollars or the product of eight thousand dollars multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less.
 - b. In addition to the exemption provided in paragraph (a) of this subdivision, where the Cold War veteran received a compensation rating from the United States veterans affairs or from the United States department of defense because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by fifty percent of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed forty thousand dollars multiplied by the latest state equalization rate for the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.
2. The Cold War veteran exemption provided for in paragraph (a) of this subdivision shall be granted for a period of ten years.
3. If a Cold War veteran receives the exemption under Section 2(A), the Cold War veteran shall not be eligible to receive the exemption under Section 2(B)."

SECTION 3. Validity and severability.

If any section or part of this local law is declared invalid or unconstitutional, it shall not be held to invalidate or impair the validity, force or effect of any other section of this Local Law.

SECTION 4. Effective date.

This Local Law shall take effect upon filing with the office of the Secretary of State of the State of New York, as provided in Section 27 of the Municipal Home Rule Law.

SANDRA L. LAPERA
CITY CLERK
Adopted March 4, 2025