LOCAL LAW NO. “B” FOR 2026

A LOCAL LAW OF THE COUNTY OF ALBANY, NEW YORK AMENDING CHAPTER 270, ARTICLE II OF THE ALBANY COUNTY CODE REGARDING SENIOR CITIZENS TAX EXEMPTION LAW

Introduced: 3/9/26
By Cunningham, Alix, Beston, Cleary, Domalewicz, Efekoro, Feeney, Gillespie, Hille, Kuhn, Laurilliard, Lekakis, Mayo, McLaughlin, Miller, Pedo, Plotsky, Reidy, Reinhardt, Ricard, Rosano, Weafer, Willingham and Commisso:

BE IT ENACTED by the Legislature of the County of Albany, as follows:

SECTION 1. Local Law No. 2 for 1975 as amended by Local Law No. 5 for 1977, Local Law No. 1 for 1979, Local Law No. 5 for 1980, Local Law No. 1 for 1987, Local Law No. 1 for 1990, Local Law No. 1 for 1992, Local Law No. 4 for 1993, Local Law No. 4 for 1994, Local Law No. 7 for 1995, Local Law No. 8 for 1996, Local Law No. 3 for 1997, Local Law No. 10 for 1998, Local Law No. 3 for 2000, Local Law No. 4 for 2002, Local Law No. 7 for 2003, Local Law No. 10 for 2006, and Local Law No. __ for 2023, as codified under Chapter 270, Article II of the Albany County Code, shall be amended as follows:

SECTION 2. § 270-19 Beginning July 1, 202**[**3**]**6, Persons sixty-five years of age or over.

Pursuant to §467 of the Real Property Tax Law of the State of New York, there shall be an exemption from taxation for general county purposes on real property owned by one (1) or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by a married couple or by siblings, one (1) of whom is sixty-five (65) years of age or over, to the extent of the percentage of assessed valuation provided in the following schedule, determined by the maximum income eligibility level also provided in the following schedule:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
$47,000 or less	65%
More than $47,000 but less than $48,000	60%
$48,000 or more but less than $49,000	55%
$49,000 or more but less than $50,000 **[**or less**]**	50%
$50,000 or more but less than $51,000	45%
$51,000 or more but less than $52,000	40%

$52,000 or more but less than $53,000	35%
$53,000 or more but less than $53,900	30%
$53,900 or more but less than $54,800	25%
$54,800 or more but less than $55,700	20%
$55,700 or more but less than $56,600	15%
$56,600 or more but less than $57,500	10%
$57,500 or more but less than $58,400	5%

Section 3. § 270-27 When effective, applicability.

This Local Law shall take effect upon filing with the Secretary of State and apply to assessment rolls prepared on the basis of taxable status dates occurring on and after January 1, 2026.

Referred to Law and Audit and Finance Committees – 3/9/26