

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, Commisso, Burgdorf, Grimm and Perlee:

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. 8 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
<u>\$47,000 or less</u>	65%
<u>More than \$47,000 but less than \$48,000</u>	60%
<u>\$48,000 or more but less than \$49,000</u>	55%
<u>\$49,000 or more but less than \$50,000</u> [or less]	50%
<u>\$50,000 or more but less than \$51,000</u>	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

Favorable Recommendation Law Committee – 4/29/26

Favorable Recommendation Audit and Finance Committee – 4/30/26

On long roll call vote the following members voted in favor: Alix, Beston, Burgdorf, Cleary, Commisso, Conway, Domalewicz, Efekoro, Ethier, Feeney, Gillespie, Grimm, Hille, R. Joyce, Kuhn, Lane, Laurilliard, Lekakis, Lockart, Mauriello, Mayo, McLaughlin, Miller, Pedo, Perlee, Plotsky, Reidy, Reinhardt, Ricard, Robinson, Rosano, Simpson, Weafer and Willingham – 34

Those opposed – 0

Local Law was adopted – 5/11/26

State of New York
County of Albany

This is to certify that I, the undersigned, Clerk of the Albany County Legislature, have compared the foregoing copy of the resolution and/or local law with the original resolution and/or local law now on file in the office, and which was passed by the Legislature of said County on the 11th day of May, 2026, a majority of all members elected to the Legislature voting in favor thereof, and that the same is a correct and true transcript of such original resolution and/or local law and the whole thereof.



IN WITNESS THEREOF, I have hereunto set my hand and the
official seal of the County Legislature this 15th day of May 2026.

A handwritten signature in dark ink, which appears to read "Nicole Chambers", is written over a horizontal line.

Clerk, Albany County Legislature