

Local Law 1 of 2026

A Local Law amending Local Law 2 of 2023, amending Chapter 128, Taxation of the Code of the Town of Rochester Article IV, Senior Citizens Tax Exemption

Section 1.

§ 128-9 of the Code of the Town of Rochester shall be deleted in its entirety and replaced to read as follows:

Section 2.

§ 128-9. Exemption.

Pursuant to and in accordance with the provisions of §467 of the New York State Real Property Tax Law , real property situated in the Town of Rochester, subject to taxation by the Town of Rochester and owned by one or more persons, each of whom is 65 years of age or over, or real property situated in the Town of Rochester, subject to taxation by the Town of Rochester and owned by a married couple, one of whom is 65 years of age or over, shall be exempt from real property taxation by the Town of Rochester to the extent as provided in the following schedule for qualified exemptions:

Percentage Assessed Valuation

Annual Income	Exempt from Taxation
More than \$0 but less than \$41,600.00	50%
\$41,600.00 or more but less than \$42,600.00	45%
\$42,600.00 or more but less than \$43,600.00	40%
\$43,600.00 or more but less than \$44,600.00	35%
\$44,600.00 or more but less than \$45,500.00	30%
\$45,500.00 or more but less than \$46,400.00	25%
\$46,400.00 or more but less than \$47,300.00	20%
\$47,300.00 or more but less than \$48,200.00	15%
\$48,200.00 or more but less than \$49,100.00	10%
\$49,100.00 or more but less than \$50,000.00	5%

Section 3. Severability

If any part or provision of this local law is judged invalid by any court of competent jurisdiction, such judgment shall be confined in application to the part or provision directly on which judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Law or the application thereof to other persons or circumstances. The Town hereby declares that it would have enacted the remainder of this Law even without such part or provision or application.

Section 4. Effective Date

This local law shall become effective immediately upon the filing in the office of the New York Secretary of State pursuant to Section 27 of the Municipal Home Rule Law, and shall apply to the taxable status dates occurring on or after January 1, 2026.