

Local Law 2 of 2026

Amending Local Law #1 of 2023, A Local Law amending Chapter 128, Taxation of the Code of the Town of Rochester Article V, Exemption for Disabled Persons with Limited Income

Section 1. § 128-17 of the Code of the Town of Rochester shall be deleted in its entirety and replaced to read as follows:

Section 2. § 128-17. Maximum income; exemption schedule. A. To be eligible for exemption authorized by such § 459-c and implemented by this article, the maximum income of such person shall not exceed \$41,600.00. Any such person having a higher income shall be eligible for exemption in accordance with the following schedule:

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.