



**Department of State  
Corporations, State Records & UCC**

New York State  
Department of State  
**DIVISION OF CORPORATIONS,  
STATE RECORDS AND  
UNIFORM COMMERCIAL CODE**  
One Commerce Plaza  
99 Washington Ave.  
Albany, NY 12231-0001  
dos.ny.gov

**Local Law Filing**

Pursuant to Municipal Home Rule Law §27

Local Law Number ascribed by the legislative body of the local government listed below:

1 of the year 20 26

Local Law Title: A Local Law Amending Local Law No. 1 for the Year 2023 Applicable to the Real Property  
Tax Exemption for Persons Sixty-Five Years of Age or Over

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Be it enacted by the \_\_\_\_\_ of the  
*(Name of Legislative Body)*

County     City     Town     Village  
*(Select one)*

of Niagara as follows on the attached pages:  
*(Name of Local Government)*

**For Office Use Only**

Department of State Local Law Index Number: \_\_\_\_\_ of the year 20 \_\_\_\_

(The local law number assigned by the Department of State for indexing purposes may be different from the local law number ascribed by the legislative body of the local government.)

1. Local Law No. 1 for the year 2023, and the same hereby is, amended so as to increase the income levels for the real property tax exemption for persons sixty-five years of age or older from a base of \$26,200.00 - \$33,700.00 to \$26,900.00-\$34,400.00:

Section 1. Real property owned by one or more persons, each of whom is sixty-five years of age or over, or real property owned by husband and wife, or by siblings, one of whom is sixty-five years of age or over, shall be exempt from taxation for County purposes to the extent as provided in the following schedule:

	<u>ANNUAL INCOME</u>	<u>EXEMPTION PERCENT</u>
Less than:	\$26,900	50%
From:	\$26,900 to \$27,899.99	45%
	\$27,900 to \$28,899.99	40%
	\$28,900 to \$29,899.99	35%
	\$29,900 to \$30,799.99	30%
	\$30,800 to \$31,699.99	25%
	\$31,700 to \$32,599.99	20%
	\$32,600 to \$33,499.99	15%
	\$33,500 to \$34,400.00	10%

2. This Local Law shall become effective March 1, 2026 and this schedule shall be employed by all Niagara County assessing units in the preparation of any assessment roll prepared subsequent to such date.

# Local Law Filing

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

## 1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto ascribed as local law number 1 of 2026 of the (County)(~~City~~)(~~Town~~)(~~Village~~) of Niagara was duly passed by the Niagara County Legislature on February 17 2026 in accordance with the applicable provisions of law.

(Name of Legislative Body)

## 2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)

I hereby certify that the local law annexed hereto, ascribed as local law number \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_ and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_ in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer\*)

## 3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_ and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on \_\_\_\_\_ 20\_\_\_\_ in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer\*)

## 4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_ and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_ in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer\*)

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

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**Local Law Filing**

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**5. (City local law concerning Charter revision proposed by petition.)**

I hereby certify that the local law annexed hereto, ascribed as local law number \_\_\_\_\_ of 20 \_\_\_\_ of the City of \_\_\_\_\_ having submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20 \_\_\_\_ became operative.

**6. (County local law concerning adoption of Charter.)**

I hereby certify that the local law annexed thereto, ascribed as local law number \_\_\_\_\_ of 20 \_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20 \_\_\_\_ pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

**(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)**

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in the paragraph <sup>1</sup> \_\_\_\_\_ above.

(Seal)

Mirpa Tomasini  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

2/18/2026  
(Date)