

**Adopted Amendment:  
February 12, 2026**

**Amendment to:  
Local Law No. 2 of 1996  
Pertaining to Over 65 Real Property Tax Exemption Schedule**

Amendment to Local Law No. 2 of 1996  
Pertaining to Over 65 Real Property Tax Exemption Schedule and is 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 Town and County purposes to the extent as is provided in the following schedule:

	ANNUAL INCOME	EXEMPTION PERCENT
<b>Less Than</b>		
<b>From:</b>	\$26,900	50%
	\$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%

This amendment 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.