



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
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Albany, NY 12231-0001
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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: GRANTING PARTIAL PROPERTY TAX EXEMPTION TO CERTAIN SENIORS AND
PERSONS WITH DISABILITIES; SETTING INCOME LIMITS FOR THE SAME; AND
REPEALING LOCAL LAW NO. 2 OF 2021

Be it enacted by the TOWN BOARD of the
(Name of Legislative Body)

☐ County ☐ City ☒ Town ☐ Village
(Select one)

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

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STATE RECORDS

APR 20 2026

DEPARTMENT OF STATE

Department of State Local Law Index Number: 1 of the year 20 26

(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.)

Local Law 1-2026

SECTION 1. The intent of this local law is to provide a real property tax exemption to certain senior citizens in accordance with Section 467 of Real Property Tax Law, and certain disabled persons, in accordance with Section 459-c of Real Property Tax Law, and to increase the income limits to allow the exemptions to be distributed in a more fair and equitable manner.

SECTION 1.a: Effective January 1, 2027, the Town of Covert shall grant a real property tax exemption to certain individuals sixty-five (65) years of age and over, in accordance with Section 467(1)(b) of the Real Property Tax Law.

SECTION 1.b: Effective January 1, 2027, the Town of Covert shall grant a real property tax exemption to certain persons with disabilities and limited incomes, in accordance with Section 459-c of the Real Property Tax Law.

SECTION 2: Effective January 1, 2027, the maximum income eligibility level for the 467 and 459-c exemptions shall be as follows:

ANNUAL INCOME	<u>PERCENTAGE EXEMPT</u> <u>FROM TAXATION</u>
UP TO 28,500	50%
EQ/More\$28,500.01 but less than \$29,500	45%
\$29,500 or more but less than \$30,500	40%
\$30,500 or more but less than \$31,500	35%
\$31,500 or more but less than \$32,400	30%
\$32,400 or more but less than \$33,300	25%
\$33,300 or more but less than \$34,200	20%
\$34,200 or more but less than \$35,100	15%
\$35,100 or more but less than \$36,000	10%
\$36,000 or more but less than \$36,900	5%

SECTION 3. All other provisions of Section 467 and 459-c of Real Property Tax Law of the State of New York shall be in effect for the purpose of Town real property taxation in the Town of Covert.

SECTION 4. This exemption shall be extended to a legal residence owned as a cooperative apartment as provided in such Section 459-C.

SECTION 5. This local law is specifically intended to be in effect for the March 1, 2027, taxable status date for applications received for preparation of the 2028 assessment rolls.

SECTION 6. This local law shall take effect immediately upon its filing in the Office of the Secretary of State.

SECTION 7. In the event of a conflict or inconsistency between this Local Law and any previous Local Law or Resolution, the terms of this local law shall govern.

Effective Date. This Local Law shall take effect immediately.

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 COVERT was duly passed by the TOWN BOARD on APRIL 13 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____

(Name of Legislative Body)

(Elective Chief Executive Officer*)

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.

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.

Local Law Filing

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

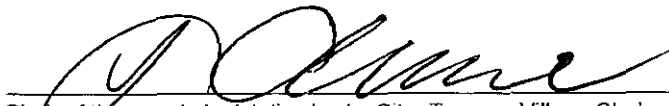
I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20 ____ of the City of _____ having submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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 1 above.


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

April 14, 2026

(Date)

(Seal)