TOWN OF HAMMOND
LOCAL LAW ____ OF THE YEAR 2026

A Local Law Providing for a Real Property Tax Exemption for Senior Citizens

Be It Enacted by the Town Board of the Town of Hammond as follows:

Section 1. **Intent**

In accordance with the provisions of Section 467 of the Real Property Tax Law of the State of New York, real property owned by one or more persons, each of whom is 65 years of age or over, shall be exempt from town taxation to the extent of 50% of the assessed valuation as long as the income of the owner or combined income of the owners does not exceed $19,000.

Section 2. **Exemption for Senior Citizens**

Where the income of the owner or combined income of the owners exceeds $19,000, the exemption shall be calculated at the percentage provided for in section 467 (1)(b)(1) of the Real Property Tax Law.

ANNUAL INCOME

EQUAL TO	BUT LESS THAN	% EXEMPT
$0	$19,000	50%
$19,000	$20,000	45%
$20,000	$21,000	40%
$21,000	$22,000	35%
$22,000	$22,900	30%
$22,900	$23,800	25%
$23,800	$24,700	20%

Section 3. **Miscellaneous**

This Local Law shall be deemed to supersede and repeal any other Local Laws, ordinances, or resolutions to the extent therein inconsistent herewith.

Section 4. **Effective Date**

This local law shall take effect upon filing with the Secretary of State.