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:

3 **of the year 20** 26

Local Law Title: A Local Law Establishing Income Levels for Senior Citizens Real Property Tax Exemption

Be it enacted by the Town Board **of the**
(Name of Legislative Body)

☐ **County** ☐ **City** ☑ **Town** ☐ **Village**
(Select one)

of Copake **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.)

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 3 of 20 26 of the ~~(County)(City)~~(Town)~~(Village)~~ of Copake was duly passed by the Town Board of the Town of Copake on _____ 20_____ 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

(Name of Legislative Body)

(approved)(not approved)(repassed after disapproval) by the _____

(Elective Chief Executive Officer)*

on _____ 20_____ in accordance with the applicable provisions of law.

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

(Name of Legislative Body)

(approved)(not approved)(repassed after disapproval) by the _____ on

(Elective Chief Executive Officer)*

_____ 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.

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

(Name of Legislative Body)

(approved)(not approved)(repassed after disapproval) by the _____ on

(Elective Chief Executive Officer)*

_____ 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.

* 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.

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 _____ above.

_____

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

(Seal)

_____

(Date)

TOWN OF COPAKE
LOCAL LAW NO. 3 OF THE YEAR 2026

A LOCAL LAW ESTABLISHING INCOME LEVELS FOR SENIOR CITIZENS REAL PROPERTY TAX EXEMPTION

Be it enacted by the Town of Copake as follows:

Section 1. Purpose and intent

This local law shall be known as "A Local Law Establishing Income Levels for Senior Citizens Real Property Tax Exemption." The purpose of this local law is to recognize and update the real property tax exemptions for senior citizens as authorized under New York Real Property Tax Law.

Section 2. Authorization

This local law is enacted pursuant to the requirements set forth in the New York State Real Property Tax Law §467 to establish income levels for senior citizens.

Section 3. Exemption Levels

A. A new paragraph E of Section 204-2 of the Town Code of the Town of Copake is hereby added to read in its entirety as follows:

E. Assessments rolls beginning in 2027. With regard to the 2027 assessment roll and continuing thereafter until a different maximum income level and partial exemption schedule is adopted by the Town Board of the Town of Copake, the maximum income level for the fifty-percent exemption for senior citizens shall be established at $45,000, and the following partial exemptions are established for persons with income greater than $45,000 but less than $53,400:

Annual Income	% of Exemption
$45,000.01-45,999.99	45
$46,000.00-46,999.99	40
$47,000.00-47,999.99	35
$48,000.00-48,899.99	30
$48,900.00-49,799.99	25
$49,800.00-50,699.99	20
$50,700.00-51,599.99	15
$51,600.00-52,499.99	10
$52,500.00-53,399.99	5

Section 4. Severability

If any word, phrase, sentence, part, section, subsection, or other portion of this Law or any application thereof to any person or circumstance s declared void, unconstitutional, or invalid for any reason, then such word, phrase, sentence, part, section, subsection, or other portion, or the proscribed application thereof, shall

be severable, and the remaining provisions of this Law, and all applications thereof, not having been declared void, unconstitutional, or invalid, shall remain in full force and effect.

Section 5. Effective

This local law shall take effect on January 1, 2027 and shall apply to taxable status dates occurring on or after such date.