



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 25

Local Law Title: INCREASING THE MAXIMUM INCOME ELEGIBILITY LEVEL FOR PERSONS SIXTY- FIVE YEARS OF AGE OR OLDER PURSUANT TO SECTION 467 OF THE REAL PROPERTY TAX LAW.

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

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

of TOWN OF ESPERANCE 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 1 of 2025 of the (County)(City)(Town)(Village) of ESPERANCE was duly passed by the TOWN COUNCIL on SEPTEMBER 18 2025 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 _____ (Elective Chief Executive Officer*) 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 _____ (Elective Chief Executive Officer*) 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 _____ (Elective Chief Executive Officer*) 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.

(Seal)

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

9/19/25
(Date)

Local Law #1 of 2025

Section 1. TITLE:

This Local Law shall be known as the "**Town of Esperance**" Senior Citizens Tax Exemption Law."

Section 2. LEGISLATIVE INTENT AND PURPOSE:

It is now the intent of the Town Board to make the tax exemption available to additional senior citizen taxpayers.

Section 3. EXEMPTION GRANTED:

- A. Pursuant to Section 467 of the Real Property Tax Law, and subject to the definitions, provisions, limitations and conditions therein contained, the Town Board of the Town of Esperance hereby grants a tax exemption of up to 50% of assessed valuation on real property located in the Town of Esperance and owned by persons 65 years of age or older, provided that the applicant for such exemption meets all of the requirements of Section 467 of the Real Property Tax Law and the income of such applicant does not exceed the amount specified in Section 5 of this Local Law.
- B. Pursuant to Section 467, Subd. 5, of the Real Property Tax Law, the Town of Esperance does hereby extend the real property tax exemption provided for in Section 467 of the Real Property Tax Law to any person otherwise qualifying under such section who shall attain age 65 after the taxable status date and before December 31 of the same year.
- C. Pursuant to Section 465, Subd. 3(a), of the Real Property Tax Law, for purposes of determining an applicant's eligibility for the senior citizens tax exemption provided for in this local law, all medical and prescription drug expenses actually paid which were not reimbursed or paid by insurance shall be excluded from the applicant's income, as that term is used in this Local Law.

Section 4. FAILURE TO FILE APPLICATION FOR EXEMPTION

In the event that the owner or owners of real property which has received an exemption pursuant to this Local Law on the preceding assessment roll shall fail to file the application required by section 467 of the Real Property Tax Law on or before the taxable status date, such owner or owners may file the application, executed as if the same had been filed on or before the taxable status date with the Assessor on or before the date for the hearing of the complaints.

Section 5. OPTIONS TO EXTEND THE FILING PERIOD:

In accordance with provisions of Section 467 subdivision 5-a of the Real Property Tax Law, the Assessor can extend the deadline for the senior citizens exemptions until Grievance Day for new or renewed applications due to the death of an immediate family member, or serious illness of the applicant or a family member that can be documented by a physician. In accordance with the provisions of Section 467 subdivision 8 of the Real Property Tax Law, the Assessor can extend the deadline for senior citizens until Grievance Day for any renewals for any cause.

Section 6. INCOME LIMITATIONS:

The maximum income exemption eligibility level for persons sixty-five years of age or older granted for Town taxes pursuant to Section 467 of the Real Property Tax Law is hereby established as follows:

INCOME	EXEMPTION
\$25,601 - \$26,500	5%
\$24,701 - \$25,600	10%
\$23,801 - \$24,700	15%
\$22,901 - \$23,800	20%
\$22,001 - \$22,900	25%
\$21,101 - \$22,000	30%
\$20,101 - \$21,100	35%
\$19,101 - \$20,100	40%
\$18,101 - \$19,100	45%
Up to \$18100	50%

Section 7: REPEALER:

Any prior Local Law currently in existence which is inconsistent with the terms of this Local Law is hereby repealed.

Section 8: EFFECTIVE DATE:

This Local Law shall take effect immediately upon its filing with the Secretary of State.

STATE OF NEW YORK
DEPARTMENT OF STATE

ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
[HTTPS://DOS.NY.GOV](https://dos.ny.gov)

KATHY HOCHUL
GOVERNOR

WALTER T. MOSLEY
SECRETARY OF STATE

September 26, 2025

Town of Esperance
PO Box 226
Esperance, New York 12066

RE: Town of Esperance

To Whom it May Concern:

Local Law 1 of the year 2025 was filed with this office on 9/22/2025. The Department of State Local Law Index Number 1 of the year of 2025. 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.

Department of State
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(518) 473-2492
www.dos.ny.gov

The Local Law filing form has been updated as of 03/05/2025 in compliance with Section 27 of the Municipal Home Rule Law



**Department
of State**