

Introduced by: Presiding Officer Howard J. Kopel, Deputy Presiding Officer Thomas McKeivitt, Alternate Deputy Presiding Officer Michael Giangregorio, and Legislators Patrick Mullaney, John J. Giuffrè, Scott Strauss, Mazi Melesa Pilip, Kayla Knight, Rose Marie Walker, Samantha Goetz and James Kennedy

LOCAL LAW NO. - 2026

A LOCAL LAW TO AMEND SECTION 6-2.2 OF TITLE A OF CHAPTER VI OF CHAPTER 272 OF THE NASSAU COUNTY ADMINISTRATIVE CODE, IN RELATION TO INCREASING THE MAXIMUM INCOME ELIGIBILITY LEVEL FOR THE REAL PROPERTY TAXATION EXEMPTION FOR CERTAIN PERSONS WITH LIMITED INCOME, PURSUANT TO SECTION 467 OF THE REAL PROPERTY TAX LAW.

APPROVED AS TO FORM



Majority Counsel

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NASSAU COUNTY
CLERK OF THE LEGISLATURE
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WHEREAS, New York State Real Property Tax Law section 467 was recently amended to allow municipalities to increase the percent of the assessed valuation of property eligible for real property taxation exemptions for eligible seniors; and

WHEREAS, it is the intent of this Legislature to amend the Nassau County Administrative Code to reflect this increased percentage authorized pursuant to Real Property Tax Law § 467; now, therefore

BE IT ENACTED by the County Legislature of the County of Nassau as follows:

Section 1. Sections 6-2.2(a) of Title A of Chapter VI of Chapter 272 of the Nassau County Administrative Code, is amended as follows:

§ 6-2.2 Real property taxation exemption for certain persons with limited income.

- a) Real property in the County 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 which is sixty-five years or over shall be exempt from taxation by the County to the extent set forth in the following Schedule A:

SCHEDULE A

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPTION FROM TAXATION
Less than \$47,000	65%
More than \$47,000, but less than \$48,000	60%
More than \$48,000, but less than \$49,000	55%
More than \$49,000 but less than \$50,000	50%
More than \$50,000 but less than \$51,000	45%
At least \$51,000 but less than \$52,000	40%
At least \$52,000 but less than \$53,000	35%
At least \$53,000 but less than \$53,900	30%
At least \$53,900 but less than \$54,800	25%
At least \$54,800 but less than \$55,700	20%
At least \$55,700 but less than \$56,600	15%
At least \$56,600 but less than \$57,500	10%

At least \$57,500 but less than \$58,400	5%
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Schedule A shall apply to the assessment roll for the 2026-2027 real property tax year, and every assessment roll thereafter.

§2 Severability. If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

§3 It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act (SEQRA), 8 N.Y.E.C.L. Section 0101 et seq. and its implementing regulations, Part 617 of Title 6 of 6 N.Y.C.R.R. and Section 1611 of the County Government Law of Nassau County, that the adoption of this local law is a "Type II" Action within the meaning of Section 617.5(c)(26) and (33) of 6 N.Y.C.R.R., and, accordingly, is of a class of actions which do not have a significant effect on the environment; and no further review is required.

§4 This law shall take effect immediately.