HN-26-56

RESOLUTION

CITY OF HORNELL, NY November 16, 2026

BY:

WHEREAS, on December 15, 2025, the Common Council of the City of Hornell adopted Local Law No. 3 of 2025, designated HN-25-78, establishing an income-based sliding-scale real property tax exemption for qualified persons sixty-five (65) years of age or older; and

WHEREAS, the City of Hornell was subsequently notified by the Steuben County Real Property Tax Service Agency that the income brackets contained in said Local Law require correction to conform with the sliding-scale provisions of Section 467 of the New York State Real Property Tax Law; and

WHEREAS, it remains the intent of the Common Council to establish a maximum income eligibility level of Eighteen Thousand Dollars ($18,000) for the fifty percent (50%) base exemption and to provide reduced exemptions through the ten percent (10%) exemption level, as permitted by New York State Real Property Tax Law §467; and

WHEREAS, the Common Council desires to correct the income brackets and corresponding maximum income limitation to ensure compliance with New York State law and proper administration of the exemption by the City Assessor and Steuben County Real Property Tax Service Agency; and

WHEREAS, a public hearing on the proposed amending local law has been duly noticed and held in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED, that the Common Council of the City of Hornell hereby adopts Local Law No. 3 of 2026, amending Local Law No. 3 of 2025 (HN-25-78), as follows:

LOCAL LAW NO. 3 OF 2026

A Local Law Amending Local Law No. 3 of 2025, Entitled "City of Hornell Over 65 Real Property Tax Exemption Law," to Correct the Income-Based Sliding-Scale Exemption in Accordance with New York State Real Property Tax Law §467.

SECTION 1. AMENDMENT TO SECTION 4 — REAL PROPERTY EXEMPTION.

Section 4 of Local Law No. 3 of 2025 is hereby amended by deleting the existing income-based sliding-scale exemption schedule and replacing it with the following:

The maximum income eligibility level for the base exemption of fifty percent (50%) of assessed value shall be Eighteen Thousand Dollars ($18,000).

For qualified applicants whose income exceeds Eighteen Thousand Dollars ($18,000), the following sliding-scale exemptions shall apply:

Annual Income	**Percentage of Exemption**
$18,000 or less	50%
More than $18,000 but less than $19,000	45%
$19,000 or more but less than $20,000	40%
$20,000 or more but less than $21,000	35%
$21,000 or more but less than $21,900	30%
$21,900 or more but less than $22,800	25%
$22,800 or more but less than $23,700	20%
$23,700 or more but less than $24,600	15%
$24,600 or more but less than $25,500	10%

The foregoing schedule is adopted pursuant to the sliding-scale provisions of New York State Real Property Tax Law §467.

SECTION 2. AMENDMENT TO SECTION 5(a) — LIMITATIONS ON EXEMPTIONS.

Section 5(a) of Local Law No. 3 of 2025 is hereby amended by replacing the existing maximum income limitation of Twenty-Five Thousand Dollars ($25,000) with Twenty-Five Thousand Five Hundred Dollars ($25,500), such that no exemption shall be granted where the applicable income equals or exceeds Twenty-Five Thousand Five Hundred Dollars ($25,500).

All remaining provisions of Section 5(a) shall remain unchanged, except to the extent otherwise required by applicable New York State law.

SECTION 3. CONTINUATION OF EXISTING LAW.
Except as specifically amended herein, all other sections, provisions, terms and conditions of Local Law No. 3 of 2025 shall remain in full force and effect.

SECTION 4. EFFECTIVE DATE.
This Local Law shall take effect immediately upon filing with the Secretary of State of the State of New York, in accordance with applicable law.
The corrected income-based sliding-scale exemption shall be administered in accordance with New York State Real Property Tax Law §467 and shall apply to City of Hornell real property tax levies beginning with the tax year commencing April 1, 2026, and thereafter, to the extent permitted by law.

BE IT FURTHER RESOLVED, that the City Clerk is hereby authorized and directed to complete all necessary filings, certifications and publication requirements in accordance with applicable law; and

BE IT FURTHER RESOLVED, that certified copies of this resolution and the adopted amending Local Law shall be forwarded to the City Assessor, the Director of the Steuben County Real Property Tax Service Agency, the City Chamberlain, and the Steuben County Office of Aging.

Carried –
Absent –