

**NOTICE OF PUBLIC HEARING
COUNTY OF STEUBEN
LOCAL LAW TENTATIVELY NO. THREE FOR THE YEAR 2026**

NOTICE IS HEREBY GIVEN, that the Steuben County Legislature will hold a Public Hearing at the Steuben County Legislative Chambers, 3rd Floor, Annex Building, Bath, New York on the 27th day of April, 2026, at 10:00 a.m. upon County of Steuben Local Law Tentatively No. Three for the Year 2026, Amending Local Law No. Three for the Year 2023, Relative to Senior Citizens, Creating Additional Income Categories and Corresponding Exemption Percentages on Real Property.

The Legislative Chambers is accessible to persons with disabilities. If special accommodations are needed for persons with disabilities, those with hearing impairments, or those in need of translation from English, those individuals should contact the Clerk of the Legislature’s Office at 607-664-2247 at least one week in advance of the hearing date to allow for necessary arrangements.

Be it enacted by the Legislature of the County of Steuben as follows:

SECTION 1: LEGISLATIVE INTENT

The purpose of this Local Law is to amend Local Law No. Three for the Year 2023, specifically Section 4, as originally referenced in Local Law No. Five of 1979, relative to senior citizens, creating additional income categories and corresponding exemption percentages for households making less than the maximum income eligibility.

SECTION 2: AMENDMENT OF LOCAL LAW NO. THREE FOR THE YEAR 2023 – SECTION 4

Local Law No. Three for the Year 2023, Section 4 be and the same hereby is amended to read as follows:

NEW MATERIAL TO BE ADDED _____ underlined

(4) Notwithstanding the maximum exemption percentage permitted pursuant to paragraph (a) of this subdivision, any local law, ordinance or resolution adopted pursuant to this section may be amended, or a local law, ordinance or resolution may be adopted, to create additional annual income categories and corresponding exemption percentages for households making less than the maximum income eligibility level of such municipal corporation as provide in this subdivision (represented in the hereinafter schedule as M) pursuant to the following schedule:

| <u>ANNUAL INCOME</u> | <u>PERCENTAGE OF ASSESSED VALUATION EXEMPT FROM TAXATION</u> |
|---|--|
| <u>Less than (M), but more than (M- \$1,000)</u> | <u>50%</u> |
| <u>Less than (M- \$1,000), but more than (M- \$2,000)</u> | <u>55%</u> |
| <u>Less than (M- \$2,000), but more than (M- \$3,000)</u> | <u>60%</u> |
| <u>Less than (M- \$3,000)</u> | <u>65%</u> |

SECTION 3: EFFECTIVE DATE

The within Local Law shall be effective immediately upon passage and applicable in the next tax year following.

ALL PERSONS ARE INVITED TO ATTEND AND BE HEARD
“BY ORDER OF THE STEUBEN COUNTY LEGISLATURE”

Dated: March 27, 2026
Village of Bath, New York

ROCHELLE L. CASSELBURY
CLERK OF THE LEGISLATURE
STEUBEN COUNTY