

**LOCAL LAW NO. 3 OF 2026
COUNTY OF ROCKLAND
STATE OF NEW YORK**

WOLFE/YEGER: UNAN.

A Local Law Amending The Partial Tax Exemption Of Certain Real Property Owned By Persons With Disabilities.

Title and Legislative Findings.

(a) The Rockland County Legislature has, heretofore, by Local Law No. 1 of 2004, amending local law number 1 of 2003, which amended local law no. 22 of 1997 as amended (chapter 355, article XI of the Rockland County code) providing a graduated partial tax exemption for real property owned by certain persons with limited income who have disabilities.

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

Section 1:

Section five, sub paragraph (a) of local law number twenty-two of nineteen hundred ninety-seven as last amended by local law one of two thousand four, codified as section 355-74 subparagraph (a) of the Rockland County code are hereby amended to read as follows:

Section 355-74. Percentage of real property taxation exemption permitted.

A. The County of Rockland, for assessment rolls prepared on the basis of the taxable status date occurring on or after the effective dates listed herein provides the following partial exemptions from property taxation, as forth in the following schedule:

EFFECTIVE JULY 1, 2006

Annual Income of Applicant or Applicants	Percentage of Assessed Valuation Exempt from Taxation
\$26,000 or less	50%
More than \$26,000 but less than \$27,000	45%
More than \$27,000 but less than \$28,000	40%
More than \$28,000 but less than \$29,000	35%

More than \$29,000 but less than \$29,900	30%
More than \$29,900 but less than \$30,800	25%
More than \$30,800 but less than \$31,700	20%
More than \$31,700 but less than \$32,600	15%
More than \$32,600 but less than \$33,500	10%
More than \$33,500 but less than \$34,400	5%

EFFECTIVE JULY 1, 2007

Annual Income of Applicant or Applicants	Percentage of Assessed Valuation Exempt from Taxation
\$27,000 or less	50%
More than \$27,000 but less than \$28,000	45%
More than \$28,000 but less than \$29,000	40%
More than \$29,000 but less than \$30,000	35%
More than \$30,000 but less than \$30,900	30%
More than \$30,900 but less than \$31,800	25%
More than \$31,800 but less than \$32,700	20%
More than \$32,700 but less than \$33,600	15%
More than \$33,600 but less than \$34,500	10%
More than \$34,500 but less than \$35,400	5%

EFFECTIVE JULY 1, 2008

Annual Income of Applicant or Applicants	Percentage of Assessed Valuation Exempt from Taxation
\$28,000 or less	50%
More than \$28,000 but less than \$29,000	45%
More than \$29,000 but less than \$30,000	40%
More than \$30,000 but less than \$31,000	35%
More than \$31,000 but less than \$31,900	30%
More than \$31,900 but less than \$32,800	25%
More than \$32,800 but less than \$33,700	20%
More than \$33,700 but less than \$34,600	15%
More than \$34,600 but less than \$35,500	10%
More than \$35,500 but less than \$36,400	5%

EFFECTIVE JULY 1, 2009

Annual Income of Applicant or Applicants	Percentage of Assessed Valuation Exempt from Taxation
\$29,000 or less	50%
More than \$29,000 but less than \$30,000	45%
More than \$30,000 but less than \$31,000	40%
More than \$31,000 but less than \$32,000	35%
More than \$32,000 but less than \$32,900	30%
More than \$32,900 but less than \$33,800	25%

More than \$33,800 but less than \$34,700	20%
More than \$34,700 but less than \$35,600	15%
More than \$35,600 but less than \$36,500	10%
More than \$36,500 but less than \$37,400	5%

EFFECTIVE JULY 1, 2026

<u>Annual income of Applicant or Applicants</u>	<u>Percentage of Assessed Valuation Exempt from Taxation</u>
<u>\$50,000.00 or less</u>	<u>50%</u>
<u>More than \$50,000 but less than \$51,000</u>	<u>45%</u>
<u>More than \$51,000 but less than \$52,000</u>	<u>40%</u>
<u>More than \$52,000 but less than \$53,000</u>	<u>35%</u>
<u>More than \$43,000 but less than \$53,900</u>	<u>30%</u>
<u>More than \$53,900 but less than \$54,800</u>	<u>25%</u>
<u>More than \$54,800 but less than \$55,700</u>	<u>20%</u>
<u>More than \$55,700 but less than \$56,600</u>	<u>15%</u>
<u>More than \$56,600 but less than \$57,500</u>	<u>10%</u>
<u>More than \$57,500 but less than \$58,400</u>	<u>5%</u>

Any new change to the existing Local Law is bolded and underscored.

Section 2:

Effective Date.

This local law shall take effect immediately upon filing with the Secretary of State.

WH:ab
 2025-15458-01
 2/10/2026
 2/10/2026, 2/19/2026/dmg

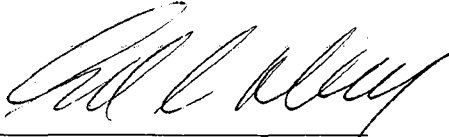
STATE OF NEW YORK)
) ss.:
COUNTY OF ROCKLAND)

I, the undersigned, Clerk to the Legislature of the County of Rockland DO HEREBY CERTIFY that the attached is an original Local Law of such Legislature, duly adopted on the 18th day of February 2026 by a majority of the members elected to the Legislature while such Legislature was in regular session with a duly constituted quorum of members present and voting.

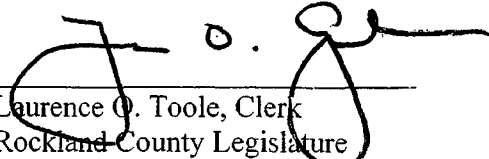
I FURTHER CERTIFY that at the time said Local Law was adopted said Legislature was comprised of seventeen members.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said Legislature this 19th day of February 2026.

Date sent to the County Executive:
February 19, 2026



Edwin J. Day, County Executive
County of Rockland



Laurence O. Toole, Clerk
Rockland County Legislature

2/20/26

Date