

**TOWN OF ENFIELD, TOMPKINS COUNTY, NEW YORK
LOCAL LAW # 1 of 2026**

**AMENDMENT TO LOCAL LAW # 7-2022
SENIOR AND DISABLED CITIZENS' REAL
PROPERTY PARTIAL TAX EXEMPTION**

Section 1. Legislative Findings, Intent, and Purpose

The Enfield Town Board makes the following findings:

1. The Enfield Town Board has previously adopted and periodically amended, most recently through Local Law #7 of 2022, a partial exemption from property tax for certain Persons Sixty-Five Years of Age or Older and Disabled Citizens, as authorized by Section 467 of the Real Property Tax Law ("RPTL").
2. The New York State Legislature has authorized municipalities to increase the percentage limits for eligibility by senior citizens, and by senior citizens only, for this referenced exemption.
3. Increasing the limits to a level within the authorization provided under State law will assist older residents of the Town with meeting increased costs of living while remaining in their homes.
4. Increasing the limits to a level within the authorization provided under State law will further the Health & Safety goals of this Town and the associated objective of addressing the needs of older adults.

Based upon the above findings, the intent and purpose of this Local Law is to increase the income limits for the partial tax exemption allowed pursuant to RPTL §§467 as set forth herein.

Section 2. Amendments to Local Law # 7-2022

This Section 2 amends only the following provision of Town of Enfield Local Law #7-2022, with the remainder of the law's provisions unchanged:

(a) Town of Enfield Law is hereby amended to add a new **SECTION 3-A**, an Exemption Table applicable to Senior Citizens, age 65 and older as specified in SECTION 2 of the 2022 Local Law:

Section 3-A.: Supplemental Exemption Tables: Notwithstanding the exemptions otherwise stated in this Law, such partial exemption, applicable to qualifying senior citizens only, shall be to the extent set forth in the following schedule:

Annual Income of Owner or Combined Annual Income of Owner	Percentage Assessed Valuation Exempt from Taxation
Up to \$32,000	65%
More than \$32,000 but less than \$33,000	60%
More than \$33,000 but less than \$34,000	55%
More than \$34,000 but less than \$35,000	50%
More than \$35,000 but less than \$36,000	45%
More than \$36,000 but less than \$37,000	40%
More than \$37,000 but less than \$38,000	35%
More than \$38,000 but less than \$38,900	30%
More than \$38,900 but less than \$39,800	25%
More than \$39,800 but less than \$40,700	20%
More than \$40,700 but less than \$41,600	15%
More than \$41,600 but less than \$42,500	10%
More than \$42,500 but less than \$43,400	5%

Section 3. Severability Clause

Severability is intended throughout and within the provisions of this Local Law. If any section, subsection, sentence, clause, phrase, or portion of this Local Law is held to be invalid or unconstitutional by a court of competent jurisdiction, then that decision shall not affect the validity of the remaining portions of this Local Law.

Section 4. Effective Date

This Local Law shall be effective immediately upon filing in the office of the Secretary of State and shall be applicable for all assessment rolls filed after this date.