

**PUBLIC HEARING  
LOCAL LAW 3 OF 2026  
A LOCAL LAW NUMBER 3 OF THE YEAR 2026 AMENDING THE TAX EXEMPTION FOR SENIOR CITIZENS AND  
THEREBY AMENDING LOCAL LAW NUMBER 2 OF THE YEAR 2022  
TOWN OF STEPHENTOWN  
26 GRANGE HALL ROAD,  
STEPHENTOWN, NEW YORK 12168  
JANUARY 19, 2026**

The Public Hearing of the Town Board, Town of Stephentown was called to order by **Council Diana Clark** at **7:10 PM** at the Town Hall. *Motion was made by: DeFreest Jr and Seconded by: T. Madden to open the Public hearing*

**MEMBERS PRESENT:**

( ) *Supervisor Philip (PJ) Roder*

( X ) *Council Diana Clark*

( X ) *Council Kyle Kidney*

( X ) *Council John E. DeFreest Jr.*

( X ) *Council Tammy Madden*

( X ) *Town Clerk Stephanie Hoffman*

**OTHER TOWN OFFICIALS PRESENT:**

( X ) *Alden Goodermote, Highway Superintendent*

( X ) *Jennifer VanDeusen, Assessor*

( X ) **LEGAL COUNSEL – Craig Crist**

A quorum ( X ) was ( ) wasn't established.

1 from the Public were present

- **PUBLIC HEARING TO DISCUSS THE PROPOSED: LOCAL LAW NUMBER 3 OF THE YEAR 2026 AMENDING THE TAX EXEMPTION FOR SENIOR CITIZENS AND THEREBY AMENDING LOCAL LAW NUMBER 2 OF THE YEAR 2022**

**MEETING OPEN TO PUBLIC COMMENT:**

*Reminders to All Participants who would like to speak: (this meeting is on Live Stream and is being recorded)*

- *Raise your hand prior to speaking*
- *Announce your name and the Town you reside in.*
- *There is a 3-to-5-minute window for each speaker per Resolution 1 of the fiscal year*
- *Any disruptive conduct will be addressed at any meeting if the Town Board is willfully disrupted by a person or by a group of persons so as to render the orderly conduct of the meeting impossible. The Chair (Town Supervisor) may recess the meeting or order the person, group or groups of persons willfully disrupting the meeting to leave the meeting or to be removed from the meeting. Disruptive conduct includes addressing the Board without first being recognized, not addressing the subject before the Board, repetitiously addressing the same subject, failing to relinquish the podium when requested to do so, or otherwise preventing the Board from conducting its business.*

*Assessor VanDeusen reported that her office would like to follow what the County has adopted increasing the income bracket requirement to benefit the residents.*

**MOTION TO ADJOURN AT 7:11 PM**

**MOTION BY: T. MADDEN**

**SECONDED BY: DEFREEST JR.**

**VOTES OF: 4 AYE 0 NAY**

**\*\*The next Regular Meeting** of the Town Board, Town of Stephentown will be held on **Monday, February 16, 2026**, directly after the closing of the Public Hearings noted above, at the Town Hall located at 26 Grange Hall Road, Stephentown, NY 12168.

*Stephanie M. Hoffman*

**Town Clerk**

TOWN OF STEPHENTOWN LOCAL LAW NUMBER 3 OF THE YEAR 2026  
 AMENDING THE TAX EXEMPTION FOR SENIOR CITIZENS AND THEREBY  
 AMENDING LOCAL LAW NUMBER 2 OF THE YEAR 2022

BE IT ENACTED, by the Town Board of the Town of Stephentown, that the Code of the Town of Stephentown is hereby amended as follows:

SECTION 1. TITLE

This local law shall be known and cited as “Town of Stephentown Local Law No. 3 of the Year 2026 Amending Local Law #2 of the Year 2022 Tax Exemption for Senior Citizen;”

SECTION 2. LEGISLATIVE INTENT

Pursuant to Section 467 of the Real Property Tax Law, real property owned by one or more persons, each of whom is 65 years of age or over as herein defined, or by a husband or wife, either of whom is 65 years of age older, or by siblings, one of whom is 65 years of age or over, shall be exempt to the extent as hereinafter provided. In addition, for purposes of this law, amounts of un-reimbursed medical expenses shall be excluded from the calculation of a person’s income. The provisions of this law shall be extended to the owners of cooperatives.

Those qualifying persons shall be exempt from taxation to the extent of the sliding scale set forth below, provided that the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application does not exceed the sums set forth below.

ANNUAL INCOME OR COMBINED ANNUAL INCOME OF OWNERS		PERCENTAGE OF ASSESSED VALUATION EXEMPT FROM TAXATION INCOME OF OWNERS
Minimum	Maximum	Exemption %
0.00	40,000.00	50
40,001.00	40,999.99	45
41,000.00	41,999.99	40
42,000.00	42,999.99	35
43,000.00	43,899.99	30
43,900.00	44,799.99	25
44,800.00	45,699.99	20
45,700.00	46,599.99	15
46,600.00	47,499.99	10
47,500.00	48,399.99	5
48,400.00 and up		0