



Mayor
Brian Pugh

Trustees
Stacey Nachtaler
Nora Moriarty Nicholson
Len Simon
Maria F. Slippen

Village Manager
Bryan T. Healy

Village Treasurer
Genette Toone

Village Clerk
Pauline DiSanto

Village Engineer
Vincent Salanitra, P.E.

To: Village Board of Trustees
From: Bryan Healy, Village Manager
Date: February 2, 2026
Re: Potential Tax Exemptions

During the course of 2025, the state legislature and governor enacted a number of changes to the tax exemptions which municipalities are authorized to offer their residents. Please see below for a summary of these changes:

1. Exemption for veterans with a 100% service-connected disability: the Village now has the ability to exempt honorably-discharged veterans who are considered to be permanently and totally disabled as a result of military service from taxation. The veteran must be rated 100% disabled by the U.S. Dept. of Veterans Affairs and be rated as individually unemployable, among other qualifying conditions.
2. Exemption for surviving spouses of volunteer firefighters/ambulance workers killed in the line of duty: under the current law, the deceased volunteer must have had five years of service before their spouse was eligible to keep the exemption. The law now allows for spouses of members with service between two and five years to keep the exemption and for the Village to increase the exemption amount from the standard 10% up to 50% of assessed valuation.
3. Exemption for active-duty military deployed in an active combat zone: the Village now has the ability to enact an exemption up to 25% of the assessed value for active-duty service members. Service members must have been deployed to a combat zone during the taxable year.
4. Exemption for low-income senior citizens: the Village currently provides an exemption of 50% off the assessed value for seniors with an income less than \$50,000. Under a newly enacted law, a scale has been added to increase the exemption for incomes less than \$49,000 (55%), \$48,000 (60%) and \$47,000 (65%).
5. Exemption for surviving spouses of police officers killed in the line of duty: this is a new exemption that would provide surviving spouses with a 50% exemption off the assessed valuation of their primary residence.