Town of Henderson
12105 Town Barn Rd.
Henderson, NY 13650
Public Hearing for Zoning Amendments
Town Board Meeting
September 8, 2026 6:00PM

1. Pledge of Allegiance
2. Public Hearing Zoning Amendments Continued
3. Public Comments "Old Business"
4. Minutes
5. Pay the Bills
6. Supervisor's report
7. Monthly Reports ZEO & Zoning Board of Appeals
8. Fire & Ambulance update
9. Discuss Property Improvement update for Fire Commission
10. Sewer Update
11. Merging Committees discussion
12. Walking Trail Update
13. Water Shed discussion
14. Except letter of resignation ZBA
15. Assessment Exemption update
16. Town Boat Launch Commercial Use
17. 2026 Focus Area Update
18. Town Board Actions
19. Recreation Commission Update

20. Board Comments

21. Public Comments

22. Executive Session

Any Other Business that might come before the Board

TOWN OF HENDERSON
TOWN BOARD RESOLUTION

September 8, 2026

TOWN OF HENDERSON LOCAL LAW__-2026

("A Local Law Enacting a Property Tax Exemption on Real Property Owned by Persons Sixty-Five Years of Age or Over Pursuant to Real Property Tax Law §467")

_____ introduced proposed Local Law __-2026, "A Local Law Enacting a Property Tax Exemption on Real Property Owned by Persons Sixty-Five Years of Age or Over Pursuant to Real Property Tax Law §467" (the "Proposed Local Law"), and made the following motion which was seconded by _____:

WHEREAS, Proposed Local Law __-2026 has been introduced and will be considered for enactment pursuant to the provisions of the Municipal Home Rule Law; and

WHEREAS, no other agency has the legal authority or jurisdiction to approve or directly undertake the enactment of a local law in the Town of Henderson, such that there are no other involved agencies within the meaning of the New York State Environmental Quality Review Act (SEQRA) with respect to the proposed enactment of said Local Law, with the result that the Town Board shall act as lead agency in this matter; and

WHEREAS, the adoption of said Local Law is an unlisted action for purposes of environmental review under SEQRA; and

WHEREAS, the Town Board has determined that a short environmental assessment form (EAF) shall be required in connection with this matter; and

WHEREAS, said EAF has been prepared and has been reviewed by the Town Board; and

WHEREAS, the Town Board has considered the adoption of said Local Law, has considered the criteria contained in 6 N.Y.C.R.R. Part 617.7 and has compared the impacts which may be reasonably expected to result from the adoption of said Local Law against said criteria.

NOW, THEREFORE, BE IT

RESOLVED AND DETERMINED that the Town Board has determined this action shall have no significant adverse impact on the environment; that, accordingly, an environmental impact statement (EIS) shall not be required; and that this resolution shall constitute a negative declaration under SEQRA; and it is further

RESOLVED AND DETERMINED that the Town Board shall conduct a public hearing as to the enactment of Proposed Local Law __-2026 at the Henderson Town Hall located at 12105 Town Barn Road, New York in the Town of Henderson on October 13, 2026, at 6:00 p.m., or as soon thereafter as the matter can be heard, at which time all persons interested in the subject shall be heard.

The question of the adoption of the foregoing resolution was duly put to a vote and upon roll call, the vote was as follows:

Matthew Owen	**Councilor**	**Voted**	**Yes/No**
Torre Parker-Lane	**Councilor**	**Voted**	**Yes/No**
David Poulin	**Councilor**	**Voted**	**Yes/No**
Lindsay Witmer	**Councilor**	**Voted**	**Yes/No**
Karen Richmond	**Supervisor**	**Voted**	**Yes/No**

The foregoing resolution was thereupon declared duly adopted.

DATED: September 8, 2026

TOWN OF HENDERSON

LOCAL LAW __-2026

A LOCAL LAW ENACTING A PROPERTY TAX EXEMPTION ON REAL PROPERTY OWNED BY PERSONS SIXTY-FIVE YEARS OF AGE OR OVER PURSUANT TO REAL PROPERTY TAX LAW §467

Be it enacted by the Town Board of the Town of Henderson as follows:

SECTION 1. LEGISLATIVE INTENT & PURPOSE

The Town Board of the Town of Henderson, being mindful of its responsibility and obligation to provide for the welfare and financial independence of the senior citizens of the Town who have made a vital contribution to the growth, development and progress of the community, intends by the enactment of this Local Law, to provide protection for limited income senior citizen homeowners from the increased cost of living.

The purpose of this Local Law is to enact a property tax exemption in accordance with the criteria set forth in New York State Real Property Tax Law §467.

SECTION 2. AUTHORITY

The adoption of this Local Law is in accordance with Section 10 of New York's Municipal Home Rule Law and New York Real Property Tax Law §467.

SECTION 3. GRANT OF EXEMPTION; AMOUNTS

A. Real property in the Town of Henderson owned by one or more persons, each of whom is 65 years of age or over, or real property owned by spouses or by siblings as defined by Real Property Tax Law §467, one of whom is 65 years of age or over, shall be exempt from taxation by the Town to an extent as set forth in Subsection B of this Section based on their income. Such exemption shall also apply to real property in which a person(s) holds a legal life estate, or which is held in trust solely for the benefit of a person(s) if such person(s) would otherwise be eligible for the exemption were such person(s) the owner(s) of such real property.

B. A graduated tax exemption shall be allowed in accordance with the following schedule:

Annual Income	**Percentage Assessed Valuation Exempt From Taxation**
Less than or equal to $50,000.00	50%
More than $50,000.00 but less than $51,000.00	45%

$51,000.00 or more but less than $52,000.00 40%

$52,000.00 or more but less than $53,000.00 35%

$53,000.00 or more but less than $53,900.00 30%

$53,900.00 or more but less than $54,800.00 25%

$54,800.00 or more but less than $55,700.00 20%

$55,700.00 or more but less than $56,600.00 15%

$56,600.00 or more but less than $57,500.00 10%

$57,500.00 or more but less than $58,400.00 5%

SECTION 4. INCOME QUALIFICATIONS

A. The "applicable income tax year" as used herein shall mean the second most recent calendar year.

B. The term "income" as used herein shall mean the "adjusted gross income" for federal income tax purposes as reported on the applicant's federal or state income tax return for the applicable income tax year, subject to any subsequent amendments or revisions to Real Property Tax Law §467(3)(iv); provided that if no such return was filed for the applicable income tax year, the applicant's income shall be determined based on the amounts that would have been so reported if such a return had been filed; and provided further, that when determining income for purpose of this Section, the following conditions shall be applicable:

(1) any social security benefits not included in such federal adjusted gross income shall be considered income;
(2) distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income shall be considered income and shall not be excluded;
(3) any tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income shall be considered income;
(4) any losses that were applied to reduce the applicant's federal adjusted gross income shall be subject to the following limitations:
    a. The net amount of loss reported on federal Schedule C, D, E or F shall not exceed three thousand dollars ($3,000.00) per schedule,
    b. The net amount of any other separate category of loss shall not exceed three thousand dollars ($3,000.00), and

c. The aggregate amount of all losses shall not exceed fifteen thousand dollars ($15,000.00).

C. No exemption shall be granted:

(1) If the income of the owner or the combined income of the owners of the property for the applicable income tax year exceeds the sum provided in Section 3 of this Local Law; or
(2) Where title is vested in a married person, the combined income of such person and such person's spouse may not exceed such sum, except where one spouse or ex-spouse is absent from the property due to divorce, legal separation or abandonment, in which case only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum.

SECTION 5. COMPATIBILITY WITH REAL PROPERTY TAX LAW § 467

The right to said exemption set forth in this Local Law, the procedures for application therefor and the restrictions and limitations thereon shall be as set forth in this Local Law in accordance with the terms, procedures, restrictions and limitations set forth in the Real Property Tax Law §467. The exemption, the procedures for application therefor and the restrictions and limitations thereon as set forth in Real Property Tax Law 467, as amended, and as from time to time shall be amended, are hereby incorporated by reference into this Local Law. If any provisions of this Local Law are in conflict with those set forth in Real Property Tax Law §467, Real Property Tax Law §467 shall be controlling.

SECTION 6. REPEAL AND/OR SUPERSESSION OF PREVIOUS RESOLUTIONS AND/OR LOCAL LAWS

This Local Law supersedes and/or repeals any and all prior resolutions and/or local laws adopted by the Town of Henderson in regard to property tax exemptions on real property owned by persons sixty-five years of age or over pursuant to Real Property Tax Law §467.

SECTION 7. SEVERABILITY

If any clause, sentence, paragraph, section, article or part of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operations to the clause, sentence, paragraph, section, article, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

SECTION 8. EFFECTIVE DATE

This Local Law shall take effect upon filing with the Secretary of State.

TOWN OF HENDERSON
TOWN BOARD RESOLUTION

September 8, 2026

TOWN OF HENDERSON LOCAL LAW__-2026

("A Local Law Providing for the Reduction of the Business Investment Exemption Pursuant to Real Property Tax Law §485-b")

_____ introduced proposed Local Law __-2026, "A Local Law Providing for the Reduction of the Business Investment Exemption Pursuant to Real Property Tax Law §485-b" (the "Proposed Local Law"), and made the following motion which was seconded by _____:

WHEREAS, Proposed Local Law __-2026 has been introduced and will be considered for enactment pursuant to the provisions of the Municipal Home Rule Law; and

WHEREAS, no other agency has the legal authority or jurisdiction to approve or directly undertake the enactment of a local law in the Town of Henderson, such that there are no other involved agencies within the meaning of the New York State Environmental Quality Review Act (SEQRA) with respect to the proposed enactment of said Local Law, with the result that the Town Board shall act as lead agency in this matter; and

WHEREAS, the adoption of said Local Law is an unlisted action for purposes of environmental review under SEQRA; and

WHEREAS, the Town Board has determined that a short environmental assessment form (EAF) shall be required in connection with this matter; and

WHEREAS, said EAF has been prepared and has been reviewed by the Town Board; and

WHEREAS, the Town Board has considered the adoption of said Local Law, has considered the criteria contained in 6 N.Y.C.R.R. Part 617.7 and has compared the impacts which may be reasonably expected to result from the adoption of said Local Law against said criteria.

NOW, THEREFORE, BE IT

RESOLVED AND DETERMINED that the Town Board has determined this action shall have no significant adverse impact on the environment; that, accordingly, an environmental impact statement (EIS) shall not be required; and that this resolution shall constitute a negative declaration under SEQRA; and it is further

RESOLVED AND DETERMINED that the Town Board shall conduct a public hearing as to the enactment of Proposed Local Law __-2026 at the Henderson Town Hall located at 12105 Town Barn Road, New York in the Town of Henderson on October 13, 2026, at 6:00 p.m., or as soon thereafter as the matter can be heard, at which time all persons interested in the subject shall be heard.

The question of the adoption of the foregoing resolution was duly put to a vote and upon roll call, the vote was as follows:

Matthew Owen	**Councilor**	**Voted**	**Yes/No**
Torre Parker-Lane	**Councilor**	**Voted**	**Yes/No**
David Poulin	**Councilor**	**Voted**	**Yes/No**
Lindsay Witmer	**Councilor**	**Voted**	**Yes/No**
Karen Richmond	**Supervisor**	**Voted**	**Yes/No**

The foregoing resolution was thereupon declared duly adopted.

DATED: September 8, 2026

TOWN OF HENDERSON

LOCAL LAW NO. __-2026

A LOCAL LAW PROVIDING FOR THE REDUCTION OF THE BUSINESS INVESTMENT EXEMPTION PURSUANT TO REAL PROPERTY TAX LAW §485-b

Be it enacted by the Town of Henderson Town Board, as follows:

SECTION 1. LEGISLATIVE INTENT & PURPOSE

This Local Law is intended to reduce the per centum of the real property tax law exemption provided for in §485-b, Subdivision 2(a) of the Real Property Tax Law ("RPTL") for certain commercial, business or industrial investment activities.

SECTION 2. AUTHORITY

This Local Law is adopted pursuant to RPTL §485-b, which provides partial exemptions for certain business improvements made to properties constructed, altered, installed, or improved after July 1, 1976, for commercial, business, or industrial purposes. Pursuant to RPTL §485-b(7), a town, may by local law, reduce the percent of exemption otherwise allowed provided, however, that exemptions existing prior in time to passage of such local law shall not be subject to any such reduction so effected. The adoption of this Local Law is in accordance with Section 10 of New York's Municipal Home Rule Law and New York Real Property Tax Law.

SECTION 3. GRANT OF EXEMPTION

The real property tax exemption percentage as set forth in Subdivision 2(a) of §485-b of the RPTL is hereby reduced to zero per centum (0%) for each of the ten (10) years as described in Subdivision 2(a) and as permitted by enactment of Local Law in accordance with §485-b, Subdivision 7 thereof.

SECTION 4. APPLICABILITY

This Local Law shall not apply to any project currently in the course of construction or to any project exemptions existing prior in time to passage of this Local Law by the Town of Henderson Town Board pursuant to §485-b, Subdivision 7 of the RPTL. There shall be no exemption from tax for business improvements commenced subsequent to adoption of this Local Law.

SECTION 5. SEVERABILITY

If any clause, sentence, paragraph, section, article or part of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operations to the clause,

sentence, paragraph, section, article, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

SECTION 6. EFFECTIVE DATE

This Local Law shall take effect upon filing with Secretary of State of the State.