



COMMON COUNCIL MEETING
FINANCE, ASSESSMENT AND TAXATION COMMITTEE
Meghan Keegan, Chair

DATE: Thursday, January 29, 2026

TIME: 5:30PM

LOCATION: Council Chambers-2nd Floor, City Hall

LIVESTREAM: YouTube— <https://www.youtube.com/@albanycommoncouncil>
Facebook— <https://www.facebook.com/albany.commoncouncil>

TOPICS OF DISCUSSION:

- **Local Law A OF 2026**
A LOCAL LAW AMENDING ARTICLE III (SENIOR CITIZENS TAX EXEMPTION) OF CHAPTER 333 (TAXATION) OF THE CODE OF THE CITY OF ALBANY TO INCREASE THE MAXIMUM EXEMPTION PERCENTAGE LEVELS APPLICABLE TO THE EXEMPTION
- **Resolution 4.12.26R**
A RESOLUTION OF THE COMMON COUNCIL APPROVING A TRANSFER OF BUDGETED FUNDS IN THE 2026 CITY BUDGET, WHICH WILL AFFECT A SALARY RATE OR SALARY TOTAL
- **Resolution 5.12.26R**
A RESOLUTION OF THE COMMON COUNCIL APPROVING A TRANSFER OF BUDGETED FUNDS AND A CHANGE IN THE AUTHORIZED POSITIONS INCLUDED IN THE 2026 CITY BUDGET, WHICH WILL AFFECT A SALARY RATE OR SALARY TOTAL
- **Resolution 7.12.26R**
A RESOLUTION OF THE COMMON COUNCIL APPROVING A TRANSFER OF BUDGETED FUNDS AND A CHANGE IN THE AUTHORIZED POSITIONS INCLUDED IN THE 2026 CITY BUDGET, WHICH WILL AFFECT A SALARY RATE OR SALARY TOTAL

PUBLIC COMMENT PERIOD: YES

The Albany Common Council encourages members of the public to provide public comment in-person or online. To provide in-person commentary, one can show up before the meeting to sign up or use the link that follows 30 minutes prior to the meeting. One can also email commoncouncil@albanyny.gov to provide written public comment, or use the same link that follows: <https://albanyny.gov/FormCenter/Common-Council-15/Online-Public-Comment-SignUpSubmission-F-59>

Council Member Zamer introduced the following:

LOCAL LAW A OF 2026

A LOCAL LAW AMENDING ARTICLE III (SENIOR CITIZENS TAX EXEMPTION) OF CHAPTER 333 (TAXATION) OF THE CODE OF THE CITY OF ALBANY TO INCREASE THE MAXIMUM EXEMPTION PERCENTAGE LEVELS APPLICABLE TO THE EXEMPTION

Be it enacted by the Common Council of the City of Albany as follows:

Section 1. Subsection (A) of section 333-34 (Eligibility) of Article III (Senior Citizens Tax Exemption) of Chapter 333 (Taxation) of Part II (General Legislation) of the Code of the City of Albany is hereby amended to read as follows:

- A. Pursuant to § 467 of the Real Property Tax Law of the State of New York, real property located in the City of Albany and owned by one or more persons, each of whom is 65 years of age or over, or real property owned by spouses, one of whom is 65 years of age or over, shall be exempt from taxation according to the following eligibility schedule:

Annual Income	Percentage of Assessed Value Exempt from Taxation
<u>\$47,000 or less</u>	<u>65%</u>
<u>More than \$47,000 and up to \$48,000</u>	<u>60%</u>
<u>More than \$48,000 and up to \$49,000</u>	<u>55%</u>
<u>More than \$49,000 and up to \$50,000 or less</u>	<u>50%</u>
<u>More than \$50,000 and up to \$51,000</u>	<u>45%</u>
<u>More than \$51,000 and up to \$52,000</u>	<u>40%</u>
<u>More than \$52,000 and up to \$53,000</u>	<u>35%</u>
<u>More than \$53,000 and up to \$53,900</u>	<u>30%</u>
<u>More than \$53,900 and up to \$54,800</u>	<u>25%</u>
<u>More than \$54,800 and up to \$55,700</u>	<u>20%</u>
<u>More than \$55,700 and up to \$56,600</u>	<u>15%</u>
<u>More than \$56,600 and up to \$57,500</u>	<u>10%</u>
<u>More than \$57,500 and up to \$58,400</u>	<u>5%</u>
<u>More than \$58,400</u>	<u>0%</u>

Section 3. This Local Law shall take effect upon final passage, public hearing, and filing with the Secretary of State and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on and after January 1, 2026.

**APPROVED AS TO FORM THIS
13th DAY OF JANUARY 2026**

Corporation Counsel

To: Shaniqua Jackson, City Clerk

From: Trey Kingston, Commissioner of Assessment

Re: Common Council Legislation
Supporting Memorandum

Date: January 13, 2026

Sponsor: Council Member Zamer

Local Law A OF 2026 (MC)

TITLE

A LOCAL LAW AMENDING ARTICLE III (SENIOR CITIZENS TAX EXEMPTION) OF CHAPTER 333 (TAXATION) OF THE CODE OF THE CITY OF ALBANY TO INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVELS APPLICABLE TO THE EXEMPTION

GENERAL PURPOSE OF LEGSLATION

The City of Albany's senior citizen property tax exemption, codified at Code § 333-34 et seq., is authorized by and based upon section 467 of the New York State Real Property Tax Law. From 2009 to the taxable year 2024, Senior Citizen property owners could be awarded an exemption based on their income level with a maximum discount of 50%. On December 5, 2025, Governor Hochul signed into law 2025 NY AB 3698 (also known as 2025 NY SB 5175), effective beginning in taxable year 2025. This authorized municipalities to create three new income levels which would allow for the exemption to be granted at 55, 60 and 65%, the Legislature amended section 467 to increase the exemption amounts up to 65%. Under the amended local law, seniors earning less than \$50,000 per year may enjoy an exemption in excess of the 50% which was historically provided by law, with new tiers added for 55%, 60%, and 65%.

NECESSITY FOR LEGISLATION AND ANY CHANGE TO EXISTING LAW

This local law conforms the City of Albany's exemption income eligibility to those recently authorized by the State. Albany previously conformed to the maximum levels permitted by State law. With the recent statewide increase in maximum permissible exemption, this legislation is necessary to bring Albany back in line with State standards.

The local law will apply only to assessment rolls prepared on the basis of taxable status dates occurring on and after January 1, 2026. Because of the arrangement of the assessment calendar under the Real Property Tax Law, the exemption will not be reflected for those who fall under the new eligibility brackets until the 2026-27 school tax bills and 2027 City/County tax bills.

As the City continues to assist our aging community, this exemption will continue to allow our seniors to age in their homes and not have to seek alternative living arrangements as a result of tax liabilities.

FISCAL IMPACT

None.

Council Member Farrell introduced the following:

RESOLUTION 4.12.26R

A RESOLUTION OF THE COMMON COUNCIL APPROVING A TRANSFER OF BUDGETED FUNDS IN THE 2026 CITY BUDGET, WHICH WILL AFFECT A SALARY RATE OR SALARY TOTAL

WHEREAS, section 604 (D)(b) of the Charter of the City of Albany dictates that any transfer of budgeted funds that affects a salary rate or salary total, occurring after the adoption of the annual budget, requires the approval of the Common Council; and

WHEREAS, section 4 of Ordinance 27.101.25 requires Council Approval of changes in rates of pay exceeding ten percent of planned rates presented to the Committee on Finance, Taxation, and Assessment during the annual budget process; and

WHEREAS, the Office of the Mayor and Department of Administrative Services are requesting the changes in the planned rates of pay for the positions below included in the 2026 City Budget; and

Title	Budget Line	Grade	Planned	Amended
Deputy Mayor	11210000.Positions	W.13	133,600	162,930
Dep. Comm. of Admin Svcs	11610000.Positions	W.12	104,810	128,000

NOW, THEREFORE, BE IT RESOLVED, that the Common Council of the City of Albany consents to the transfer of budgeted funds affecting a salary rate or salary total in order to effectuate these changes in the Office of the Mayor and Department of Administrative Services staffing for 2026.

To: Shaniqua Jackson, City Clerk

From: Martha Moscowitz, Assistant Corporation Counsel

Re: Common Council Legislation
Supporting Memorandum

Date: January 9, 2026

Sponsor: Council Member Farrell

RESOLUTION 4.12.26R

TITLE

A RESOLUTION OF THE COMMON COUNCIL APPROVING A TRANSFER OF BUDGETED FUNDS AND A CHANGE IN THE AUTHORIZED POSITIONS INCLUDED IN THE 2026 CITY BUDGET, WHICH WILL AFFECT A SALARY RATE OR SALARY TOTAL

GENERAL PURPOSE OF LEGISLATION

The purpose of the legislation is to adjust the rate of pay for a position within the Office of the Mayor.

NECESSITY FOR LEGISLATION AND ANY CHANGE TO EXISTING LAW

Section 4 of Ordinance 27.101.25 requires Council Approval of changes in rates of pay exceeding ten percent of planned rates presented to the Committee on Finance, Taxation, and Assessment during the annual budget process.

FISCAL IMPACT

None. Sufficient appropriations were included in the 2026 adopted budget in conjunction with other actions.

Council Member Farrell introduced the following:

RESOLUTION 5.12.26R

A RESOLUTION OF THE COMMON COUNCIL APPROVING A TRANSFER OF BUDGETED FUNDS AND A CHANGE IN THE AUTHORIZED POSITIONS INCLUDED IN THE 2026 CITY BUDGET, WHICH WILL AFFECT A SALARY RATE OR SALARY TOTAL

WHEREAS, section 604 (D)(b) of the Charter of the City of Albany dictates that any transfer of budgeted funds that affects a salary rate or salary total, occurring after the adoption of the annual budget, requires the approval of the Common Council; and

WHEREAS, the Office of the Mayor has requested a change in the authorized positions included in the 2026 City Budget for the Departments of Recreation, and Youth and Workforce; and

WHEREAS, in furtherance of this request, the Budget Director has requested that the amendments reflected in the subsequent chart to the authorized positions of the 2026 City Budget be made; and

Action	Title	Budget Line	Grade	Range
Delete	Commissioner of Recreation, Youth, & Workforce	26210000.Positions	W.14	126,860 – 179,320
Create	Commissioner of Youth & Workforce	26210000.Positions	W.14	126,860 – 179,320
Create	Commissioner of Recreation	17010000.Positions	W.14	126,860 – 179,320

WHEREAS, in furtherance of this request, the Budget Director has requested that the transfers reflected in the subsequent chart to the 2026 City Budget be made; and

Account Code	Organization Name	Account Name	Amount
26210000.503100	Workforce Admin	Transfers In	(80,000)
26210000.479010	Workforce Admin	US DOL JTPA	80,000
Total Workforce Fund Revenue Change			\$0
17010000.700000	Recreation Admin	Salaries	130,000
17010000.781010	Recreation Admin	FICA	10,000
17010000.782010	Recreation Admin	Health Insurance	25,000
11991000.744080	Special Items	Contingency	(85,000)
11999000.790010	Inter-Fund Transfer	Transfers Out	(80,000)
Total General Fund Expenditure Change			\$0

NOW, THEREFORE, BE IT RESOLVED, that the Common Council of the City of Albany consents to the transfer of budgeted funds affecting a salary rate or salary total in order to effectuate the changes in the Departments of Recreation, and Youth and Workforce Services staffing for 2026.

To: Shaniqua Jackson, City Clerk

From: Martha Moscowitz, Assistant Corporation Counsel

Re: Common Council Legislation
Supporting Memorandum

Date: January 2, 2026

Sponsor: Council Member Farrell

RESOLUTION 5.12.26R

TITLE

A RESOLUTION OF THE COMMON COUNCIL APPROVING A TRANSFER OF BUDGETED FUNDS AND A CHANGE IN THE AUTHORIZED POSITIONS INCLUDED IN THE 2026 CITY BUDGET, WHICH WILL AFFECT A SALARY RATE OR SALARY TOTAL

GENERAL PURPOSE OF LEGISLATION

The purpose of the legislation is to effectuate a change in the staffing structure of the Departments of Recreation, and Youth and Workforce Services.

NECESSITY FOR LEGISLATION AND ANY CHANGE TO EXISTING LAW

Pursuant to section 604 (D)(b) of the City Charter “any transfer of budgeted funds that affects any salary rate or salary total” requires the approval of the Common Council.

FISCAL IMPACT

This action will utilize \$85,000 of contingency appropriations included in the 2026 adopted budget.

Council Member Farrell introduced the following:

RESOLUTION 7.12.26R (MC)

A RESOLUTION OF THE COMMON COUNCIL APPROVING A TRANSFER OF BUDGETED FUNDS AND A CHANGE IN THE AUTHORIZED POSITIONS INCLUDED IN THE 2026 CITY BUDGET, WHICH WILL AFFECT A SALARY RATE OR SALARY TOTAL

WHEREAS, section 604 (D)(b) of the Charter of the City of Albany dictates that any transfer of budgeted funds that affects a salary rate or salary total, occurring after the adoption of the annual budget, requires the approval of the Common Council; and

WHEREAS, the Office of Audit and Control is requesting a change in its authorized positions included in the 2026 City Budget; and

WHEREAS, the Office of Audit and Control commits to leaving an Auditor and Communications Coordinator positions included in the 2026 City Budget vacant; and

WHEREAS, in furtherance of this request, the Office of Audit and Control has requested that the amendments reflected in the subsequent chart to the authorized positions of the 2026 City Budget be made; and

Action	Title	Budget Line	Grade	Range
Create	Chief of Staff	11310000.Positions	W.12	104,810 – 148,140

NOW, THEREFORE, BE IT RESOLVED, that the Common Council of the City of Albany consents to the transfer of budgeted funds affecting a salary rate or salary total in order to effectuate this change in the Office of Audit and Control staffing for 2026.

To: Shaniqua Jackson, City Clerk

From: Martha Moscowitz, Assistant Corporation Counsel

Re: Common Council Legislation
Supporting Memorandum

Date: January 12, 2026

Sponsor: Council Member Farrell

RESOLUTION 7.12.26R (MC)

TITLE

A RESOLUTION OF THE COMMON COUNCIL APPROVING A TRANSFER OF BUDGETED FUNDS AND A CHANGE IN THE AUTHORIZED POSITIONS INCLUDED IN THE 2026 CITY BUDGET, WHICH WILL AFFECT A SALARY RATE OR SALARY TOTAL

GENERAL PURPOSE OF LEGISLATION

The purpose of the legislation is to effectuate a change in the staffing of the Office of Audit and Control.

NECESSITY FOR LEGISLATION AND ANY CHANGE TO EXISTING LAW

Pursuant to section 604 (D)(b) of the City Charter “any transfer of budgeted funds that affects any salary rate or salary total” requires the approval of the Common Council.

FISCAL IMPACT

None. Sufficient appropriations were included in the 2026 adopted budget in conjunction with other actions.