

GOVERNMENT SERVICES & ADMINISTRATION  
LAID ON THE DESKS 2/14/2023  
PULLED 3/13/2023  
REVISED 4/7/2023  
RELAID 4/10/2023


RESOLUTION NO. 2023031

RE: LOCAL LAW NO. 3 OF 2023, A LOCAL LAW TO PROVIDE FOR AN INCREASE OF THE PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS

Legislators PULVER, HOUSTON, POLASEK, D'AQUANNI, CAVACCINI, BOLNER, GELLER, PAOLONI, SAGLIANO, HAUSER, VALDÉS SMITH, KEARNEY, MUNN, and BRENDLI offer the following and move its adoption:

RESOLVED, this adopted local law shall amend Section 264 of the Dutchess County Code of Local Laws, and, be it further

RESOLVED, that the Legislature of the County of Dutchess adopted Local Law No. 3 of 2023, which has been submitted this date for consideration by said Legislature.

**APPROVED**  
  
**WILLIAM F.X. O'NEIL**  
**ACTING COUNTY EXECUTIVE**  
Date May 31, 2023

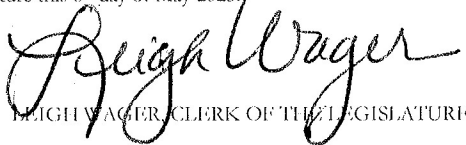
STATE OF NEW YORK  
COUNTY OF DUTCHESS

ss:

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess, have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 8<sup>th</sup> day of May 2023, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 8<sup>th</sup> day of May 2023.



  
LEIGH WAGER, CLERK OF THE LEGISLATURE

RE: LOCAL LAW NO. 3 OF 2023, A LOCAL LAW TO PROVIDE FOR AN INCREASE OF THE PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS

BE IT ENACTED by the County Legislature of the County of Dutchess as follows:

SECTION 1. LEGISLATIVE INTENT

The purpose of this article is to grant a partial exemption from taxation to the extent of 50% of the assessed valuation of real property which is owned by certain persons with limited income who are 65 years of age or over meeting the requirements set forth in § 467 of the Real Property Tax Law of the State of New York.

The Senior Citizen's Real Property Tax Exemption was first enacted in 1966 to provide real property tax relief to Dutchess County residents over the age of 65 with limited income. Dutchess County has been restricted by State Law from increasing this exemption since 2005 however authority was recently given to offer an increase. Now, Dutchess is raising the exemption to keep pace with inflation to offer residents the same value in this exemption that they previously received.

SECTION 2. AUTHORITY

This Local Law is enacted pursuant to § 467 of Real Property Tax Law of the State of New York.

SECTION 3. AMENDMENTS TO CHAPTER 264 ARTICLE 1 OF THE DUTCHESS COUNTY CODE OF LOCAL LAWS

Section 264-2 Subsection B of the Dutchess County Code of Local Laws shall be amended, to read as follows:

As defined in § 467(3)(a) of Real Property Tax Law of the State of New York, the income of the owner or the combined income of the owners of the property for the income tax return for the year before the income tax year immediately preceding the date of application for the exemption, unless the taxable status date is on or before April 14th in which case the income tax year shall mean the 12 month period for which the owner or owners filed a federal personal tax return for the year before the income tax year immediately preceding the date of application, shall not exceed the amounts set forth in the following schedule:

| <b>Annual Income</b> | <b>Percentage of Assessed Valuation Exempt from Taxation</b> |
|----------------------|--|
| \$35,000 or less     | 50%  |
| \$35,000-35,999      | 45%  |
| \$36,000-36,999      | 40%  |
| \$37,000-37,999      | 35%  |
| \$38,000-38,899      | 30%  |
| \$38,900-39,799      | 25%  |
| \$39,800-40,699      | 20%  |
| \$40,700-41,599      | 15%  |
| \$41,600-42,499      | 10%  |
| \$42,500-43,399      | 5%   |
| \$43,400 or more     | 0%   |

**SECTION 4. AMENDMENTS TO CHAPTER 264 ARTICLE 1 OF THE DUTCHESS COUNTY CODE OF LOCAL LAW, TO TAKE EFFECT ON MARCH 1, 2025**

Section 264-2 Subsection B of the Dutchess County Code of Local Laws shall be amended, effective March 1, 2025, to read as follows:

As defined in § 467(3)(a) of Real Property Tax Law of the State of New York, the income of the owner or the combined income of the owners of the property for the income tax return for the year before the income tax year immediately preceding the date of application for the exemption, unless the taxable status date is on or before April 14th in which case the income tax year shall mean the 12 month period for which the owner or owners filed a federal personal tax return for the year before the income tax year immediately preceding the date of application, shall not exceed the amounts set forth in the following schedule:

| <b>Annual Income</b> | <b>Percentage of Assessed Valuation Exempt from Taxation</b> |
|----------------------|--|
| \$41,600 or less     | 50%  |
| \$41,600-42,599      | 45%  |
| \$42,600-43,599      | 40%  |
| \$43,600-43,599      | 35%  |
| \$44,600-45,499      | 30%  |
| \$45,500-46,399      | 25%  |
| \$46,400-47,299      | 20%  |
| \$47,300-48,199      | 15%  |
| \$48,200-49,099      | 10%  |
| \$49,100-49,999      | 5%   |
| \$50,000 or more     | 0%   |

**SECTION 5. CONTINUITY**

All other provisions of Local Law No. 1 of 2005 shall otherwise remain in full force and effect.

## SECTION 6. SEQRA DETERMINATION.

It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 NYECL Section 0101 et seq., and its implementing regulations, Part 617 of 6 NYCRR, that the adoption of this local law is a “Type II” Action within the meaning of Section 617.5(c)(26) and (33) of 6 NYCRR, and, accordingly, is of a class of actions which do not have a significant impact on the environment and no further review is required.” [6 NYCRR Section 617.5(c) (26) and (33) apply to: “(26) routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment” and “(33) adoption of regulations, policies, procedures and local legislative decisions in connection with any action on this list”]

## SECTION 7. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, section or part of this law of the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

## SECTION 8. REVERSE PREEMPTION.

This article shall be null and void on the day that statewide legislation goes into effect incorporating either the same or substantially similar provisions as are contained in this law or in the event that a pertinent state or federal administrative agency issues and promulgates regulations preempting such action by the County of Dutchess.

## SECTION 9. EFFECTIVE DATE.

This Local Law shall take effect immediately upon filing with the New York State Secretary of State and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date as set forth herein.

### FISCAL IMPACT STATEMENT

NO FISCAL IMPACT PROJECTED

#### APPROPRIATION RESOLUTIONS *(To be completed by requesting department)*

Total Current Year Cost \$ \_\_\_\_\_

Total Current Year Revenue \$ \_\_\_\_\_  
and Source

Source of County Funds *(check one)*:  Existing Appropriations,  Contingency,  
 Transfer of Existing Appropriations,  Additional Appropriations,  Other *(explain)*.

Identify Line Items(s):

Related Expenses: Amount \$ \_\_\_\_\_

Nature/Reason:

Anticipated Savings to County: \_\_\_\_\_

Net County Cost (this year): \_\_\_\_\_  
Over Five Years: \_\_\_\_\_

#### Additional Comments/Explanation:

There is no fiscal impact to the Dutchess County Budget for changes in Senior Citizen property tax exemptions. The County will still collect the same amount of tax, however, the amount exempted from one class of residents will be transferred to the rest. It is extremely difficult to estimate the amount of tax that will be transferred to others under these exemptions as there are multiple variables. Based on limited information, it is projected \$1.7 million- \$2 million in property tax would be exempted from those eligible under the exemption, to those that are not.

Prepared by: Jessica White, Budget Director

Prepared On: 4/5/2023

STATE OF NEW YORK  
**DEPARTMENT OF STATE**

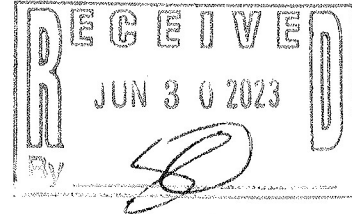
ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001  
HTTPS://DOS.NY.GOV

KATHY HOCHUL  
GOVERNOR

ROBERT J. RODRIGUEZ  
SECRETARY OF STATE

June 23, 2023

LEIGH WAGER, CLERK  
DUTCHESS COUNTY LEGISLATURE  
22 MARKET ST  
POUGHKEEPSIE NY 12601



**RE: COUNTY of DUTCHESS, Local Law 3 & 4 2023, filed on 6/14/23**

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, [www.dos.ny.gov](http://www.dos.ny.gov).

Sincerely,  
State Records and Law Bureau  
(518) 473-2492



**Department  
of State**