

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

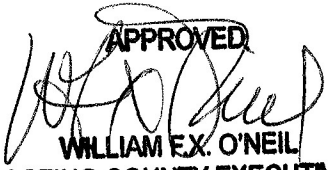
RESOLUTION NO. 2023032

RE: LOCAL LAW NO. 4 OF 2023, A LOCAL LAW TO PROVIDE FOR AN INCREASE OF THE PROPERTY TAX EXEMPTION FOR PERSONS WITH DISABILITIES AND LIMITED INCOMES

Legislators PULVER, HOUSTON, POLASEK, CASWELL, 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. 4 of 2023, which has been submitted this date for consideration by said Legislature.

APPROVED

WILLIAM E. O'NEIL
ACTING COUNTY EXECUTIVE
Date May 31, 2023

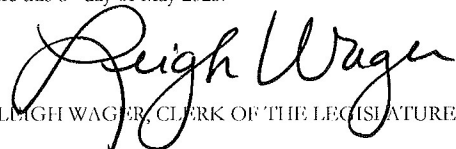
STATE OF NEW YORK
COUNTY OF DUTCHESS

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 8th 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 8th day of May 2023.




LEIGH WAGNER, CLERK OF THE LEGISLATURE

RE: LOCAL LAW NO. 4 OF 2023, A LOCAL LAW TO PROVIDE FOR AN INCREASE OF THE EXEMPTION FOR PERSONS WITH DISABILITIES AND LIMITED INCOMES

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 disabilities who have limited incomes meeting the requirements set forth in § 459-c of the Real Property Tax Law of the State of New York.

The Persons with Disabilities and Limited Incomes Exemption was first enacted in 2012 to provide real property tax relief to Dutchess County residents who have a disability and have limited income. Dutchess County has been restricted by State Law from increasing this exemption since 2016 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 11 OF THE DUTCHESS COUNTY CODE OF LOCAL LAWS

Section 264-58 Subsection A of the Dutchess County Code of Local Laws shall be amended, to read as follows:

Real property situate within the bounds of Dutchess County, New York, owned by husband, wife or both, or by siblings, at least one of whom has a disability, or real property owned by one or more persons, some of whom qualify under Real Property Tax Law § 459-c and the others of whom qualify under Real Property Tax Law § 467, or real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides, and which is represented by his share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, which for purposes of this article shall be deemed vested in the tenant-stockholder, and whose income, as hereinafter defined, is limited by reason of such disability, shall be exempt from taxation for real estate taxes to be levied by the County for the year 2014 and thereafter by the percentage of exemptions hereinafter specified for the annual income ranges listed below to the extent of 50% of the assessed valuation thereof. Such exemption shall be based upon and be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed:

Annual Income	Percentage of Assessed Valuation Exempt from Taxation
\$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 264-58 Subsection B Paragraph (1) of the Dutchess County Code of Local Laws shall be amended, to read as follows:

Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife, is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset, which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts or inheritances or monies earned through employment in the federal foster grandparent program. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income;

Section 264-60 of the Dutchess County Code of Local Laws shall be repealed and deleted.

SECTION 4. AMENDMENTS TO CHAPTER 264 ARTICLE 11 OF THE DUTCHESS COUNTY CODE OF LOCAL LAW, TO TAKE EFFECT ON MARCH 1, 2025

Section 264-58 Subsection A of the Dutchess County Code of Local Laws shall be amended, effective March 1, 2025, to read as follows:

Real property situate within the bounds of Dutchess County, New York, owned by husband, wife or both, or by siblings, at least one of whom has a disability, or real property owned by one or more persons, some of whom qualify under Real Property Tax Law § 459-c and the others of whom qualify under Real Property Tax Law § 467, or real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides, and which is represented by his share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, which for purposes of this article shall be deemed vested in the tenant-stockholder, and whose income, as hereinafter defined, is limited by reason of such disability, shall be exempt

from taxation for real estate taxes to be levied by the County for the year 2014 and thereafter by the percentage of exemptions hereinafter specified for the annual income ranges listed below to the extent of 50% of the assessed valuation thereof. Such exemption shall be based upon and be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed:

Annual Income	Percentage of Assessed Valuation Exempt from Taxation
\$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 2016 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 judgement 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 property tax exemptions for those with disabilities. 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 \$180,000- \$220,000 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

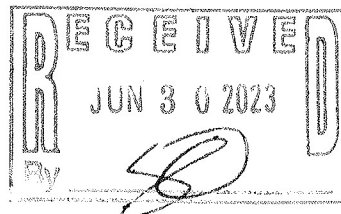
ONE COMMERCE PLAZA
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ALBANY, NY 12231-0001
HTTPS://DOS.NY.GOV

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.

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



**Department
of State**