



PUBLIC HEARING MEETING AGENDA

Monday, January 23, 2023 6:00pm
Common Council Chambers

City of Poughkeepsie Common Council Public Hearing;

Pursuant to the Charter and Codes of the City of Poughkeepsie, Administrative Code, Section 14.04, a Common Council Public Hearing will be held on Monday, January 23, at 5:30pm and will be held in the Common Council Chambers, for the purpose of receiving comments on the proposed Local Law Amending Section 14.35 of The Administrative Code of The City of Poughkeepsie Entitled "Taxes – Partial Exemption Granted; Conditions"

- I.** Welcome
- II.** Roll Call
- III.** Public Participation:
- IV.** Adjournment:

**RESOLUTION
(R-22-91)**

**RESOLUTION INTRODUCING LOCAL LAW AMENDING SECTION 14.35 OF THE
ADMINISTRATIVE CODE OF THE CITY OF POUGHKEEPSIE ENTITLED “TAXES –
PARTIAL EXEMPTION GRANTED; CONDITIONS”**

INTRODUCED BY COUNCILMEMBER MENIST _____ :

BE IT RESOLVED that an introductory Local Law entitled, “LOCAL LAW AMENDING SECTION 14.35 OF THE ADMINISTRATIVE CODE OF THE CITY OF POUGHKEEPSIE ENTITLED ‘TAXES – PARTIAL EXEMPTION GRANTED; CONDITIONS’” be and hereby is introduced before the Common Council of the City of Poughkeepsie in the County of Dutchess and State of New York; and

BE IT FURTHER RESOLVED that copies of the aforesaid proposed local law are laid upon the desk of each member of the Council; and

BE IT FURTHER RESOLVED that the Council shall hold a public hearing on said proposed local law to receive comment from the public on Monday, January 23, 2023 at 6 pm in the Common Council Chambers, Third Floor, City Hall, 62 Civic Center Plaza, Poughkeepsie, New York;

BE IT FURTHER RESOLVED that the Clerk publish or cause to be published a public notice in the official newspaper of the City of Poughkeepsie of said public hearing at least five (5) days prior thereto.

SECONDED BY COUNCILMEMBER _____ .

LOCAL LAW AMENDING SECTION 14.35 OF THE ADMINISTRATIVE CODE OF THE CITY OF
POUGHKEEPSIE ENTITLED "TAXES – PARTIAL EXEMPTION GRANTED; CONDITIONS"
(LL-22-X)

INTRODUCED BY COUNCILMEMBER _____ :

SECTION 1. BE IT ENACTED, by the Common Council of the City of Poughkeepsie, a local law amending Chapter 14.35 of the Administrative Code of the City of Poughkeepsie entitled Taxes – Partial Exemption Granted; Conditions, to provide as follows:

STRIKETHROUGH INDICATES DELETION
BOLD and UNDERLINE INDICATES ADDED LANGUAGE

Section 14.35 Taxes — **partial exemption granted; conditions.**

Real property owned by persons sixty-five (65) years of age or over shall be exempt from city taxes up to the maximum amount of fifty (50) per centum of the assessed valuation subject to the following conditions and pursuant to Subsection (f) hereof:

- (a) The owner or all of the owners must file an application annually in the assessor's office on or before the appropriate taxable status date or such other time as may be hereafter fixed by law. At least sixty (60) days prior to the appropriate taxable status date, the assessing authority shall mail to each person who was granted an exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the exemption to be granted. Failure to mail any such application form and notice or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.
- (b) In the event the owner, or all of the owners, of property which has received an exemption pursuant to this section on the preceding assessment roll fail to file the application required pursuant to this section on or before the taxable status date, such owner or owners may file the application, executed as if such application had been filed on or before the taxable status date, with the Assessor on or before the date for the hearing of complaints. The Assessor shall approve or deny such application as if it had been filed on or before the taxable status date.
- (c) The income of the owner or the combined income of the owners of the property must not exceed ~~twenty-nine thousand dollars (\$29,000)~~ **fifty thousand dollars (\$50,000.00)** for the income tax year immediately preceding the date of making application for exemption. Where the title is vested in either the husband or wife, their combined income must not exceed the sum of **fifty thousand dollars (\$50,000.00)** ~~twenty-nine thousand dollars (\$29,000.-)~~.
- (d) Title to the property must be vested in the owner or, if more than one (1), in all the owners for at least twenty-four (24) consecutive months prior to the date of making application for exemption.
- (e) The property must be used exclusively for residential purposes, be occupied in whole or in part by the owners, and constitute the legal residence of the owners.

(f) The amount of the partial exemption shall be computed as follows:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
\$20,600 <u>\$50,000</u> or less	50
More than <u>\$50,000</u> \$20,600 but less than \$21,600 <u>\$51,000</u>	45
\$21,600 <u>\$51,000</u> or more but less than \$22,600 <u>\$52,000</u>	40
\$22,600 <u>\$52,000</u> or more but less than \$23,600 <u>\$53,000</u>	35
\$23,600 <u>\$53,000</u> or more but less than \$24,500 <u>\$53,900</u>	30
\$24,500 <u>\$53,900</u> or more but less than \$25,400 <u>\$54,800</u>	25
\$25,400 <u>\$54,800</u> or more but less than \$26,300 <u>\$55,700</u>	20
\$26,300 <u>\$55,700</u> or more but less than \$27,200 <u>\$56,600</u>	15
\$27,200 <u>\$56,600</u> or more but less than \$28,100 <u>\$57,500</u>	10
\$28,100 <u>\$57,500</u> or more but less than \$29,000 <u>\$58,400</u>	<u>5</u>

(g) Unreimbursed medical expenses shall be subtracted from the senior's income calculation.

SECTION 2. This Local Law shall take effect immediately upon filing with the New York State Secretary of State.

SECONDED BY COUNCILMEMBER _____ :