Official Minutes of the Public Hearing of April 2, 2024 for the purpose of receiving comments on the proposed introductory Local Law Amending Section 14.35 of the Administrative Code of the City of Poughkeepsie entitled "Taxes-Partial Exemption Granted; Conditions"

THE CITY OF POUGHKEEPSIE
NEW YORK

PUBLIC HEARING

Tuesday, April 2, 2024   6:00 pm   Common Council Chambers

Welcome to the scheduled Public Hearing in the City of Poughkeepsie. The date is April 2, 2024, and the time is 6:04 pm.

This Hearing is for the purpose of receiving comments on the proposed introductory 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: All Present

III. PUBLIC PARTICIPATION: Five (5) minutes per person public comment.

1. Naomi Brooks – S.Grand Ave *
2. Daniel Atonna – Ward 8
3. Laurie Sandow – S. Grand Ave*
4. Warren Jones – N. Clover St
5. Nick Kalogris – Maryland Ave

IV. ADJOURNMENT:

Chairman Wilson *closed the Public Hearing at 6:20pm*

Dated: March 8 , 2024

I hereby certify that this true and correct copy of the Minutes of the Common Council Public Hearing held on Tuesday, April 2, 2024.

Respectfully submitted,
Donna M. DeLuca
Deputy City Chamberlain

Public hearing Senior Tax Exemption April 2, 2024
Naomi Brooks, S. Grand Avenue

I've updated my comments from the previous public hearing on this tax exemption held January 23, 2023.

How much does a typical senior receive in Social Security? As of December 2023, the average was $21, 156 a year, or $1763 a month. When you compare this to an average Poughkeepsie property tax bill, without exemptions, of $7200 a year, or $600 a month, you can see the problem right away. Seniors relying solely on Social Security pay over 1/3 of their income to property tax. Not health care, not food, not utilities. Not home insurance, not transportation costs, not clothing. The total of those items I mentioned are far more than the $1163 left each month after paying property tax.

How can we help close that budget gap and retain our seniors, some of whom have lived here, worked here, and contributed to our community for decades? How can we honor our elders and their place in our city?

The current senior tax exemption threshold maximum of $29,000 was set in 2009. NYS rightly saw the need to raise income guidelines for exemptions to $50,000, and many municipalities have taken the opportunity to raise their guidelines as well.

We are still under the older guidelines, and in 2023, we were able to offer partial exemptions to 100 lower income seniors. Those exemptions helped them be able to afford to stay in their homes. The exemptions equaled .29 percent of the total value of properties in our city. Let me repeat that: 100 households were helped, and the cost of that help totaled less than 1/3 of 1% of the property value.

Dr. Martinez referred to tax exemptions as "distributive". What that means in this case: the remaining property owners pay for property tax that is not collected from one group. By his calculation, remaining property owners currently pay an average of $5.50/year more on their taxes to cover this budget shortfall. By using a distributive approach, no budget cut is necessary.

Dr. Martinez also estimated that if the higher income thresholds were to be used, many more seniors could be eligible, and that distributive amount could increase the average tax bill by $23.26/year for remaining owners. The number of eligible owners would rise significantly over 100.

I reviewed the exemption impact report in our 2023 budget, and another number jumped to my attention that was not mentioned by Dr. Martinez in his impact statement. In 2023, 19 projects were granted Industrial Development Agency exemptions that equaled 4.68 of the total value of properties in our city. Dr. Martinez kindly responded to my request to understand the distributive cost to property owners, with an explanation that was difficult for me to follow. But here is his calculation: **Nineteen** development projects' tax exemptions cost taxpayers an additional average of **$224/year.**

Meeting the needs of the city budget falls heavily on property taxes – over 25% of the budget comes from property taxes. However, citizens rarely have an opportunity to specifically say which exemptions should be given. I, for one, would gladly support spending an additional $23.26 a year to help **well over** 100 of my lower income neighbors stay in their homes, and am much less happy about spending almost **10 times** that amount to lower a few developer's project costs.

I support this in memory of my mother, who spent many hours of her last years worrying about being able to afford to stay in her home. I do not wish that anguish on anyone, nor the time it takes away from being able to enjoy the final part of their lives.

We've been discussing this change for over a year, and enacting it will not start to impact taxes until 2026. Our seniors are running out of time. Inflation isn't going away. Please raise the income thresholds for senior tax exemptions.

Laurie Sandow comments, Senior Exemption public hearing
c/PK Common Council meeting, April 2, 2024

In 1905, George Santayana wrote: “Those who cannot remember the past are condemned to repeat it”. One-hundred-twenty years later, tonight’s Senior Exemption public hearing is a case in point. We have electeds in this City who boast about having been in office for 2, 4, 6, 8 years—our new Mayor included—and yet they neither act on, nor can remember the past, let alone act with a vision for the future.

Who has the best memory, asks the most questions, does the most research, and keeps the best records? It’s the uncompensated public, from whom this City’s electeds consciously maintain so much distance, and for whom they have so much disregard and disdain.

It was a member of the public who brought Anthony LaRocca’s attendance violations and resulting forfeit of his Historic District (HDLPC) seat to Yvonne Flowers’ attention. What did Mayor Flowers do? She flipped the bird to the public by reappointing him right back to the same seat, and iced the cake by giving him thanks for his “invaluable service”. And what did LaRocca do? He instantly flipped the bird as well, immediately following up with yet another absence at the first meeting after reappointment. What possible valuable service is LaRocca providing, when he assigns such low priority to attendance and undermines the HDLPC’s work through his absences?

It was the same member of the public that brought the Council’s inaction on the Senior exemption back to their attention. What did the Council do in response? They scheduled tonight’s public hearing, oblivious and uninformed about the public hearing that previously took place in January 2023. For those who might be math challenged, that’s more than a year ago.

As has become the norm with this Council’s abuse of their seats, their privilege, their backroom deals and consent agendas, the councilmembers themselves have said little, or even nothing, on the record prior to tonight’s public hearing. These meetings are purely pro forma; the Council holds these hearings only because they’re required by law.

Tonight's resolution made an appearance as a late addition and first read on the Common Council agenda of December 5, 2022 [*XII. ORDINANCES AND LOCAL LAWS: 2. FIRST READ: L-22-XX – Local Law Amending Chapter 14.35 of the Administrative Code of the City of Poughkeepsie Entitled Taxes – Partial Exemption Granted; Conditions – Senior Tax Exemption*]. Then, it made another appearance on the Council's December 19 consent agenda [*MOTIONS AND RESOLUTIONS: 1. R-22-91, Resolution Setting a Public Hearing for the proposed Local Law Amending Chapter 14.35 of the Administrative Code of the City of Poughkeepsie Entitled Taxes – Partial Exemption Granted; Conditions – Senior Tax Exemption*]. You know, surprise!, the Council's consent agenda where no written policy controls its content. The Common Council's consent agenda which is used by colluding and conspiring members to advance items without transparency, and without ever themselves speaking on the record, and without ever revealing the extent to which they, themselves, are deaf, dumb and blind, or even follow up on the items to which they've consented.

At the December 5, 2022 first read of the Senior Exemption resolution Evan Menist made a claim that he'd discussed the exemption with the City of Poughkeepsie Assessor. Yet Menist never provided a table of how the proposed resolution would affect taxes for each income category he sought to benefit.

House rich, cash poor is a term used when a homeowner has equity built up in their home but is burdened by expenses that might exceed their budget. Though this certainly applies to many seniors, it does not *exclusively* apply to seniors. Yet the proposed resolution is a blanket program seeking to benefit only one class of property owners, regardless of financial hardship. The same benefit is not being provided to others who might be experiencing financial hardship, nor made available to this City's renters, who often pay more in monthly rent than a property owner pays for their mortgage.

Do the know-nothings and do-nothings on this Council even know this Council's and this City's recent history of senior exemptions? That a revision to the senior exemption was made as recently as March 2021, approximately three years ago. Can a single member of this Council speak knowledgeably about the history of senior exemptions, and the number of seniors this proposal will apply to? Or the net effect on the City's revenue and expenses?

Will a single member of this Council finally move to undertake property registration, to guarantee that those claiming exemptions actually live in this City and qualify? Property registration that would benefit both the City's first responders, its letter carriers, as well as the City's overall recordkeeping.

I opposed this Resolution in its previous iteration. I'm not going to bother opposing it tonight, but I remain firm in my criticism of the conduct; institutional ignorance; the Council's racing through approvals of certain resolutions, local laws and ordinances, while unnecessarily delaying or forgetting others; and the overall lack of knowledge and vision that pervades this know-nothing, do-nothing, say-nothing Council.

CITY OF POUGHKEEPSIE, NEW YORK
COMMON COUNCIL
PUBLIC HEARING
Tuesday, April 2, 2024
6:00 p.m.

NOTICE IS HEREBY GIVEN that 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 **Tuesday, April 2, 2024 at 6:00 pm** in the Common Council Chambers, 3rd Floor, City Hall, 62 Civic Center Plaza, Poughkeepsie, NY for the purpose of receiving comments on the proposed introductory Local Law Amending Section 14.35 of the Administrative Code of the City of Poughkeepsie entitled "Taxes-Partial Exemption Granted; Conditions"

When: Tuesday, April 2, 2024, at 6:00 PM (EST)

Location: Common Council Chambers, 3rd FL, City Hall, 62 Civic Center Plaza, Poughkeepsie, NY 12601

All are welcome to comment and provide feedback.

Dated: March 21, 2024

Respectfully submitted,

Donna M. DeLuca
Deputy City Chamberlain

RESOLUTION
(R-24-20)

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 **Tuesday, April 2nd at 6:00 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-23-06)

INTRODUCED BY COUNCILMEMBER MENIST:

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)~~**forty eight thousand four hundred dollars ($48,400.00)** 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 **forty eight thousand four hundred dollars ($48,400.00)** ~~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~~$40,000 or less	50
More than $40,000 ~~$20,600~~ but less than ~~$21,600~~$41,000	45
$~~21,600~~41,000 or more but less than $~~22,600~~42,000	40
$~~22,600~~42,000 or more but less than $~~23,600~~43,000	35
$~~23,600~~43,000 or more but less than $~~24,500~~43,900	30
$~~24,500~~43,900 or more but less than $~~25,400~~44,800	25
$~~25,400~~44,800 or more but less than $~~26,300~~45,700	20
$**~~26,300~~45,700 or more but less than $~~27,200~~46,600**	15
$~~27,200~~46,600 or more but less than $~~28,100~~47,500	10
$~~28,100~~47,500 or more but less than $~~29,000~~48,400	**5**

(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____________________________________:

SENIOR TAX EXEMPTION UPDATE

MARCH 19, 2024

Brian Martinez, PhD
Commissioner of Finance

John Taylor
Tax Assessor

Senior Tax Exemption Update

NYS Dept. of Taxation & Finance - Real Property Tax Law

§ 467: Persons 65 Years of Age or Older

- Property owned by persons 65 years of age or older
- Used exclusively for residential purposes
- Owned by owner(s) for a minimum of 12 consecutive months prior to application

City Includes Local Option: C - Unreimbursed medical expenses subtracted from income

Proof Of Income Must Be Provided

Income taxes from 2 years prior to the Taxable Status Day (Mar. 1st) of application year

New Applications & Annual Renewals Must Be Filed In The Assessor's Office No Later Than March 1st – Taxable Status Day

Senior Tax Exemption: Before & After

Current Schedule

Annual Income Range			Exempt
-	TO	20,600.00	50%
20,600.01	TO	21,600.00	45%
21,600.01	TO	22,600.00	40%
22,600.01	TO	23,600.00	35%
23,600.01	TO	24,500.00	30%
24,500.01	TO	25,400.00	25%
25,400.01	TO	26,300.00	20%
26,300.01	TO	27,200.00	15%
27,200.01	TO	28,100.00	10%
28,100.01	TO	29,000.00	5%

New Schedule

Annual Income Range			Exempt
-	TO	40,000.00	50%
40,000.01	TO	41,000.00	45%
41,000.01	TO	42,000.00	40%
42,000.01	TO	43,000.00	35%
43,000.01	TO	43,900.00	30%
43,900.01	TO	44,800.00	25%
44,800.01	TO	45,700.00	20%
45,700.01	TO	46,600.00	15%
46,600.01	TO	47,500.00	10%
47,500.01	TO	48,400.00	5%

Tax Exemptions Are Distributive

No New Tax Benefits For City Services

Average Taxpayer May Receive A Tax Increase Of ~$16.33 Or More Depending On Participation