



COMMON COUNCIL MEETING

Tuesday, July 8, 2025
Common Council Chambers

6:30 p.m.

I. ROLL CALL

II. REVIEW OF MINUTES: NONE

III. READING OF ITEMS by the City Chamberlain of any items not listed on the printed agenda.

IV. PRESENTATIONS OF PETITIONS AND COMMUNICATIONS:

- 1. FROM CITY OF POUGHKEEPSIE ASSESSOR**, a presentation from John Taylor regarding 2025 Adjusted Base Proportions

V. PUBLIC PARTICIPATION: Three (3) minutes per person up to 45 minutes of public comment on any agenda and non-agenda item.

VI. NEW & UNFINISHED BUSINESS & ANNOUNCEMENTS

VII. REPORTS OF COMMITTEES AND BOARDS: NONE

CONSENT AGENDA:

VIII. MOTIONS AND RESOLUTIONS:

- 1. R-25-62**, Resolution Certificates of Base Percentages, Current Percentage, Base Proportions and Certificate of Adjusted Base Proportions for The Levy of Taxes on the 2025 Assessment Roll

IX. ORDINANCES AND LOCAL LAWS:

ACTION AGENDA:

X. MOTIONS AND RESOLUTIONS:

XI. ORDINANCES AND LOCAL LAWS:

XII. MAYOR'S COMMENTS:

XIII. CHAIRMAN'S COMMENTS AND PRESENTATIONS:

XIV. ADJOURNMENT:

**RESOLUTION
(R 25-62)**

INTRODUCED BY CHAIR WILSON

BE IT RESOLVED, that the attached certificates of Base Percentages, Current Percentage, Base proportions and Certificate of Adjusted Base Proportions for the levy of taxes on the 2025 Assessment roll are hereby approved in accordance with Article 19 of the Real Property Tax Law.

SECONDED BY COUNCILMEMBER

The City of Poughkeepsie

New York

John Taylor
Assessor
jtaylor@cityofpoughkeepsie.com



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Poughkeepsie, N. Y. 12601
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COMMON COUNCIL
City of Poughkeepsie

CC Meeting: July 8, 2025
Resolution: R-25-62

Re: Adjusted Base Proportions

Chairperson Wilson and Councilmembers,

Annexed hereto please find proposed Resolution: R-25-62 regarding the above referenced Adjusted Base Proportions. The base Homestead and Non-Homestead proportions for 2025 are required for City of Poughkeepsie tax preparation and I respectfully request that you approve the attached Certificate pursuant to Article 19 of Real Property Tax Law.

Article 19 established as part of Real Property Tax Law in 1981 for the purpose of mitigating the shift of taxes to residential property as a result of reassessment. A proportional ratio is established between the two classes and annual adjustments to the base proportion are required in order to account for changes during the assessment year due to construction, demolition, change in exempt status and/or change in NYS Classification Code. The method of calculating adjustments are prescribed in RPTL 1803-a, and overseen by NYS Office of Tax and Finance.

This Certificate, prepared by the Assessor in conjunction with the NYS Office of Real Property Service, pursuant to the Real Property Tax Law and the Rules and Regulations of the Office of Real Property Tax Service.

I will present myself at your Council Meeting of July 8, 2025 to provide detail and answer questions.

Respectfully,

John Taylor
Assessor
City of Poughkeepsie

Bldg 8A - WA Harriman Campus Albany, NY 12227

CERTIFICATE OF BASE PERCENTAGES, CURRENT PERCENTAGES AND
CURRENT BASE PROPORTIONS PURSUANT TO ARTICLE 19, RPTL FOR THE
LEVY OF TAXES ON THE 2025 ASSESSMENT ROLL

* Approved Assessing Unit City of Poughkeepsie, 131300
* Name of Portion City of Poughkeepsie, 131300

CERTIFICATION

DETERMINATION OF BASE PERCENTAGES

* Section I	(A) 2006 Taxable Assessed Value	(B) 2006 Class Equalization Rate	(C) Estimated Market Value A/(B/100)	(D) Base Percentages (C/sum of C)
* Homestead	1,663,288,662	100.00	1,663,288,662	70.8173
* Nonhomestead	685,416,541	100.00	685,416,541	29.1827
* Total	2,348,705,203		2,348,705,203	100.0000

DETERMINATION OF CURRENT PERCENTAGES

* Section II	(E) 2024 Taxable Assessed Value including Special Franchise	(F) 2024 Class Equalization Rate	(G) Estimated Market Value E/(F/100)	(H) Current Percentages (G/sum of G)
* Homestead	1,851,558,969	100.00	1,851,558,969	68.3437
* Nonhomestead	857,628,312	100.00	857,628,312	31.6563
* Total	2,709,187,281		2,709,187,281	100.0000

DETERMINATION OF CURRENT BASE PROPORTIONS

* Section III	(I) Local Base Proportion for the 2006 Assessment Roll	(J) Updated Local Base Proportion	(K) Prospective Current Base Proportion Column (L) Prorated to 100.00	(L) Adjusted Base Proportion used for Prior Tax Levy	(M) % difference between prior Adjusted Base Proportion and Prospective Current Base Proportion ((K/L)-1*100)	(N) Maximum Current Base Proportion	(O) Current Base Proportions
* Class		(I*(H/D))	(J/sum of J)			(L*1.05)	
* Homestead	65.20854	62.93089	62.51125	62.73599	-0.36		62.51125
* Nonhomestead	34.79146	37.74041	37.48875	37.26401	0.60		37.48875
* Total	100.00000	100.67131	100.00000	100.000000			100.00000

I, the clerk of the legislative body of the approved
assessing unit identified above, hereby certify

that the legislative body determined on _____
base percentages, current percentages, and
current base proportions as set forth herein for the
assessment roll and portion as identified above.

signature

title

date

CERTIFICATE OF ADJUSTED BASE PROPORTIONS PURSUANT TO ARTICLE 19, RPTL
FOR THE 2025 ASSESSMENT ROLL

CERTIFICATION

Approved Assessing Unit City of Poughkeepsie, 131300
Name of Portion City of Poughkeepsie, 131300
Reference Roll
Levy Roll
2024
2025

Section I DETERMINATION OF PORTION CLASS NET CHANGE IN ASSESSED VALUE DUE TO PHYSICAL AND QUANTITY CHANGES AND COMPUTATION OF CLASS CHANGE IN LEVEL OF ASSESSMENT FACTOR

	(A) Total Assessed Value on the Reference Roll (Special franchise)	(B) Total Assessed Value of Physical and Quantity Increases Between the Reference Roll and Levy Roll	(C) Total Assessed Value Quantity Decreases Between the Reference Roll and Levy Roll	(D) Net of Physical and Quantity Changes	(E) Surviving Total Assessed Value on the Reference Roll	(B-C) (A-C)
Class						
Homestead	1,851,558,969	4,376,878	597,700	3,784,178	1,850,966,269	
Nonhomestead	708,710,019	306,000	1,692,300	(1,386,300)	707,017,719	

I, the clerk of the legislative body of the approved assessing unit identified above, hereby certify that the legislative body determined on _____ base percentages, current percentages, and current base proportions as set forth herein for the assessment roll and portion as identified above.

Class		(F) Total Assessed Value of Equalization Increases Between the Reference Roll and Levy Roll	(G) Total Assessed Value of Equalization Decreases between the Reference Roll and Levy Roll	(H) Net Equalization Changes	(I) Change in Level of Assessment Factor	(F-G) (H/I)+1
Homestead	270,954,854	3,212,916	217,342,138	1,11742		
Nonhomestead	40,774,730	6,699,401	36,116,329	1,04967		

Section II COMPUTATION OF PORTION CLASS ADJUSTMENT FACTOR

	(J) Taxable Assessed Value on the Levy Roll excluding Special Franchise	(K) Taxable Assessed Value on the Levy Roll at the Reference Roll Level of Assessment	(L) Assessed Value of Special Franchise on the Levy Roll at the Reference Roll Level of Assmnt	(M) Total Taxable Assessed Value on the Levy Roll at the Reference Roll Level of Assessment	(N) Taxable Assessed Value on the Reference Roll	(O) Class Adjustment Factor
Class		(J/I)		(K+L)		(M/N)
Homestead	2,072,714,185	1,854,909,079		1,854,909,079	1,851,558,969	1.00181
Nonhomestead	739,226,935	704,248,161	158,967,997	862,811,153	857,628,312	1.00604

Section III COMPUTATION OF ADJUSTED BASE PROPORTIONS

	(P) Current Base Proportions	(Q) Current Base Proportions adjusted for Physical and Quantity Changes (P-O)	(R) Adjusted Base Proportions
Class			
Homestead	62.51125	62.62435	62.41237
Nonhomestead	37.48875	37.71530	37.59763
Total	100.00000	100.33966	100.00000

Local Adjustments to the Adjusted Base Proportions

The municipality may make certain adjustments to the ABPs.
See Subsection 1903-4(c) of the Real Property Tax Law.

City of Poughkeepsie

2025

STEP 1 - Subtract the Adjusted Base Proportion for the Homestead Class from the Current Percentage for the Homestead Class

Current Percentage for Homestead Class (part H of form RP-6701)	68.34371
Adjusted Base Proportion for Homestead Class (part R of form RP-6703)	- 62.41237
Difference	5.93134

STEP 2 - Take the Difference computed in STEP 1 and multiply it by 10%, 20%, 25%, 30%, 40%, 50%, 60%, 70%, 75%, 80%, and 90%. Add this amount to the Homestead Adjusted Base Proportion.

			POSSIBLE TAX SHARES WHICH MAY BE ADOPTED	
Select a Percentage	Amount to be added to Homestead ABP		<u>Homestead</u>	<u>NonHomestead</u>
			62.41237	37.58763
10%	0.59313		63.00550	36.99450
20%	1.18627		63.59863	36.40137
25%	1.48283		63.89520	36.10480
30%	1.77940		64.19177	35.80823
40%	2.37254		64.78490	35.21510
50%	2.96567		65.37804	34.62196
60%	3.55880		65.97117	34.02883
70%	4.15194		66.56430	33.43570
75%	4.44850		66.86087	33.13913
80%	4.74507		67.15744	32.84256
90%	5.33821		67.75057	32.24943
100%	5.93134		68.34371	31.65629