

THE PUTNAM COUNTY LEGISLATURE

40 Gleneida Avenue
Carmel, New York 10512
Phone (845) 808-1020 • Fax (845) 808-1933
putcoleg@putnamcountyny.gov

Daniel G. Birmingham *Chairman*
William Gouldman *Deputy Chair*
Diane Trabulsy *Clerk*



Nancy Montgomery	Dist. 1
William Gouldman	Dist. 2
Toni E. Addonizio	Dist. 3
Laura E. Russo	Dist. 4
Jake D'Angelo	Dist. 5
Thomas Regan, Jr.	Dist. 6
Daniel G. Birmingham	Dist. 7
Amy E. Sayegh	Dist. 8
Erin L. Crowley	Dist. 9

**AGENDA
SPECIAL MEETING
OF THE
PUTNAM COUNTY LEGISLATURE
CALLED BY THE CLERK AT THE REQUEST OF THE CHAIRMAN
TO BE HELD IN ROOM #318
PUTNAM COUNTY OFFICE BUILDING
CARMEL, NEW YORK 10512**

Thursday **February 19, 2026**
(To Immediately Follow the 6:00pm Audit and Administration Meeting)

- 1. Pledge of Allegiance**
- 2. Legislative Prayer**
- 3. Roll Call**
- 4. Approval/ Local Law Amending Article V of Chapter 220 Of The Code of Putnam County To (1) Clarify Application Of Real Property Tax Law § 467 And (2) Increase The Maximum Senior Citizen Property Tax Exemption**
- 5. Adjournment**

Pursuant to the provisions of the Real Property Tax Law § 467, the real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by a husband and wife, one of whom is 65 years of age or over, shall be exempt from taxation up to a maximum of sixty-five percent (65%) of the assessed valuation thereof, as hereinafter provided.

Section 2. Amendment to § 220-30(A) (Application of RPTL § 467)

Section 220-30(A) is hereby amended to add the following paragraph: Except as expressly modified herein with respect to income eligibility thresholds and percentage schedules adopted by the County, all other definitions, conditions, qualifications, options, exclusions, and administrative requirements applicable to the Senior Citizen Real Property Tax Exemption pursuant to Real Property Tax Law § 467, including any local options adopted by the Town in which the property is located, shall apply to the County exemption. The County's adoption of income thresholds and exemption percentages shall not be construed to supersede or replace any other requirements adopted pursuant to Real Property Tax Law § 467 unless expressly stated herein.

Section 3. Amendment to § 220-30(B) (Schedule of Exemptions)

Section 220-30(B) is hereby amended to authorize exemption percentages up to a maximum of sixty-five percent (65%), consistent with Real Property Tax Law § 467. The Legislature may, by resolution, adopt updated exemption percentage schedules consistent with state law and income thresholds established herein.

Section 4. Legislative Intent

This Local Law is intended:

1. To clarify and confirm the original legislative intent of Local Law #15 of 2022;
2. To ensure that County exemption administration operates within the full framework of Real Property Tax Law § 467 and any applicable Town-level options; and
3. To align the County's maximum exemption authority with current State law permitting exemptions up to sixty-five percent (65%).

Section 5. Severability

If any clause, sentence, paragraph, subdivision, section, or part of this Local Law shall be adjudged invalid by a court of competent jurisdiction, such judgment shall not affect, impair, or invalidate the remainder thereof.

Section 6. Effective Date

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

THE PUTNAM COUNTY LEGISLATURE

40 Gleneida Avenue
Carmel, New York 10512
Phone (845) 808-1020 • Fax (845) 808-1933
putcoleg@putnamcountyny.gov

Special
Full
2-19-26
#4

Daniel G. Birmingham *Chairman*
William Gouldman *Deputy Chair*
Diane Trabulsky *Clerk*

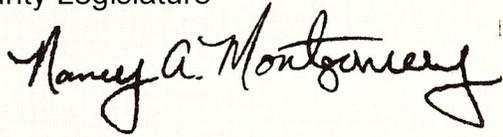


Nancy Montgomery	Dist. 1
William Gouldman	Dist. 2
Toni E. Addonizio	Dist. 3
Laura E. Russo	Dist. 4
Jake D'Angelo	Dist. 5
Thomas Regan Jr.	Dist. 6
Daniel G. Birmingham	Dist. 7
Amy E. Sayegh	Dist. 8
Erin L. Crowley	Dist. 9

MEMORANDUM

DATE: February 13, 2026

TO: Daniel G. Birmingham
Chairman, Putnam County Legislature

FROM: Nancy Montgomery
Legislator, District #1 

RE: Request for Special Full Legislative Meeting

I am writing to request that a Special Meeting of the Full Legislature be scheduled immediately following the February 19, 2026 Audit Committee meeting for the purpose of considering adoption of the proposed Local Law amending Article V of Chapter 220 regarding the Senior Citizen Property Tax Exemption.

As outlined in the memorandum submitted to you earlier today, this amendment addresses two urgent matters:

1. Clarification of legislative intent regarding the continued applicability of Town-level options under Real Property Tax Law § 467. A recent Small Claims Assessment Review ruling interpreted the County's current language in a manner inconsistent with original legislative intent, resulting in a refund and creating potential ongoing fiscal exposure unless clarified.
2. Alignment of County law with the December 2025 amendment to RPTL § 467, which authorizes local governments to increase the maximum exemption percentage up to 65%. Adoption now would allow implementation beginning with the 2026 assessment roll.

The statutory filing deadline for senior citizen exemption applications is March 1. In order for any amendments to be valid for the 2026 tax year, the Local Law must be adopted and filed with the Secretary of State prior to that date. Given the fiscal implications of the recent assessment review ruling and the approaching statutory deadline, prompt action by the Full Legislature is necessary.

I respectfully request that this item be placed on the agenda for a Special Meeting immediately following the Audit Committee Meeting on February 19, 2026 to ensure timely adoption.

Thank you for your attention to this matter.

THE PUTNAM COUNTY LEGISLATURE

40 Gleneida Avenue
Carmel, New York 10512
Phone (845) 808-1020 • Fax (845) 808-1933
putcoleg@putnamcountyny.gov

Special
Full
2-19-26
#4

Daniel G. Birmingham *Chairman*
William Gouldman *Deputy Chair*
Diane Trabulsky *Clerk*



Nancy Montgomery	Dist. 1
William Gouldman	Dist. 2
Toni E. Addonizio	Dist. 3
Laura E. Russo	Dist. 4
Jake D'Angelo	Dist. 5
Thomas Regan Jr.	Dist. 6
Daniel G. Birmingham	Dist. 7
Amy E. Sayegh	Dist. 8
Erin L. Crowley	Dist. 9

MEMORANDUM

DATE: February 13, 2026

TO: Daniel G. Birmingham
Chairman, Putnam County Legislature

FROM: Nancy Montgomery
Legislator, District #1 *Nancy A. Montgomery*

RE: Request to Place Local Law Amendment on Audit Committee Agenda

I respectfully request that the attached proposed Local Law amending Article V of Chapter 220 of the Code of Putnam County be placed on the next Audit & Administration Committee agenda. I have also included a copy with changes visible in red for your convenience.

This amendment accomplishes two important objectives related to the Senior Citizen Property Tax Exemption under New York Real Property Tax Law § 467:

1. Clarification of Legislative Intent (Assessor's Request)

In consulting with the County Assessor and The Town of Philipstown's Assessor over the past few months, they have requested that we clarify that, except for the County's adopted income thresholds and exemption percentage schedules, all other definitions, qualifications, exclusions, and administrative provisions authorized under RPTL § 467 and adopted by the individual Towns continue to apply to the County exemption.

Although this was the original legislative intent when Local Law #15 of 2022 was adopted, a recent Small Claims Assessment Review decision interpreted the County law as potentially superseding certain Town-level options. That interpretation has already resulted in a significant refund to be made by the county and creates potential for additional fiscal exposure if not clarified promptly.

The proposed amendment explicitly confirms that Town-level options remain in effect unless expressly superseded by County law, thereby ensuring uniform administration and protecting against unintended tax liability.

2. Alignment with December 2025 State Law Amendment

In December 2025, New York State amended RPTL § 467 to authorize local governments to increase the maximum senior exemption percentage from 50% up to 65%. The proposed local amendment updates the County code to reflect this new maximum authority and adopts a graduated exemption schedule beginning with the 2026 assessment roll.

This aligns Putnam County's law with current state authority and provides enhanced relief to qualifying seniors, while maintaining the statutory income ceiling.

Urgency

Given both the fiscal risk posed by the recent hearing officer interpretation, I respectfully request that this matter be placed on the Audit Committee agenda at the February 19th meeting.

Please let me know if you require any additional documentation or fiscal analysis in advance.

Thank you for your consideration.

PUTNAM COUNTY LOCAL LAW #15 OF 2022

(As Amended by Local Law #__ of 2026)

RESOLUTION #239

06 December 2022

(Full Legislature Mtg. 12/06/2022)

APPROVAL / LOCAL LAW TO AMEND ARTICLE V OF CHAPTER 220 OF THE CODE OF PUTNAM COUNTY BY INCREASING THE INCOME THRESHOLD OF THE SENIOR CITIZEN PROPERTY TAX EXEMPTION

Be it enacted by the Legislature of the County of Putnam as follows:

Section 1.

§ 220-29 Exemption granted.

Pursuant to the provisions of the Real Property Tax Law, the real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by a husband and wife, one of whom is 65 years of age or over, shall be exempt from taxation up to a maximum of 50% **sixty-five percent (65%)** of the assessed valuation thereof, as hereinafter provided.

§ 220-30 Schedule of exemptions.

A.

All the provisions, conditions and requirements of § 467 of the Real Property Tax Law and amendments thereto shall apply to the application for and the granting of such exemption on the assessment rolls of the towns as they apply to the County of Putnam except that no exemption shall be granted if the income of the owner or the combined "income", as defined in NYS Tax Law Section 612, of the owners of the property for the income tax year immediately preceding the date of making application for exemption is:

for the year 2023, the sum of \$48,400 or more;

for the year 2024, the sum of \$53,400 or more;

for the year 2025, the sum of \$58,400 or more;

for the year 2026 and thereafter, the sum of \$58,400 or such maximum income limit as may be authorized pursuant to Real Property Tax Law § 467.

Except as expressly modified herein with respect to income eligibility thresholds and exemption percentage schedules adopted by the County, all other definitions, conditions, qualifications, options, exclusions, and administrative requirements applicable to the Senior Citizen Real Property Tax Exemption pursuant to Real Property Tax Law § 467, including any local options adopted by the Town in which the property is located, shall apply to the County exemption. The County's adoption of income thresholds and exemption percentages shall not be construed to supersede or replace any other requirements adopted pursuant to Real Property Tax Law § 467 unless expressly stated herein.

B.

Real property owned by persons 65 years of age or over shall be exempt from certain County taxes up to a maximum of 50% **sixty-five percent (65%)**.

(1) For the year 2023:

(No change to existing schedule.)

(2) For the year 2024:

(No change to existing schedule.)

(3) For the year 2025:

(No change to existing schedule.)

(4) For the year 2026 and thereafter:

Annual Income — Percentage of Assessed Value Exempt From Taxation

\$50,000 and less — **65%**

More than \$50,000 but less than \$51,000 — **60%**

More than \$51,000 but less than \$52,000 — **55%**

More than \$52,000 but less than \$53,000 — **50%**

More than \$53,000 but less than \$53,900 — **45%**

More than \$53,900 but less than \$54,800 — **40%**

More than \$54,800 but less than \$55,700 — **35%**

More than \$55,700 but less than \$56,600 — **30%**

More than \$56,600 but less than \$57,500 — **25%**

More than \$57,500 but less than \$58,400 — **20%**

No exemption shall be granted where income equals or exceeds \$58,400, or such higher maximum income threshold as may be authorized pursuant to Real Property Tax Law § 467.

§ 220-31 Qualified period of ownership.

The income of the owner or the combined income of the owners of the property for income tax year immediately preceding the date of the application for exemption from all sources, as set forth in § 467 must be less than:

\$48,400 for the year 2023;

\$53,400 for the year 2024;

\$58,400 for the year 2025;

\$58,400 for the year 2026 and thereafter, or such higher amount as may be authorized pursuant to Real Property Tax Law § 467.

“Income tax year” shall mean the twelve-month period from which the owner or owners file a federal personal income tax return or, if no such return is filed, in the calendar year. When title is vested in either the husband or wife, the combined income of both may not exceed such sum.

§ 220-32 Applicability.

This article shall apply to the assessment roll as follows:

for § 220-30B(1) commencing for the year 2023 and for the taxable year 2023/2024;

for § 220-30B(2) commencing for the year 2024 and for the taxable year 2024/2025;

for § 220-30B(3) commencing for the year 2025 and for the taxable year 2025/2026;

for § 220-30B(4) commencing for the year 2026 and for the taxable year 2026/2027 and thereafter.

§ 220-33 Penalties for offenses.

(No change.)

§ 220-34 When effective.
(No change.)

Section 2.

This local law shall take effect immediately upon its filing with the NYS Secretary of State.

**PUTNAM COUNTY LEGISLATURE
RESOLUTION # ____ OF 2026**

APPROVAL OF A LOCAL LAW AMENDING ARTICLE V OF CHAPTER 220 OF THE CODE OF PUTNAM COUNTY TO (1) CLARIFY APPLICATION OF REAL PROPERTY TAX LAW § 467 AND (2) INCREASE THE MAXIMUM SENIOR CITIZEN PROPERTY TAX EXEMPTION

WHEREAS, the Putnam County Legislature adopted Local Law #15 of 2022 (Resolution #239 of 2022), increasing the income thresholds for the Senior Citizen Real Property Tax Exemption pursuant to Real Property Tax Law § 467; and

WHEREAS, Real Property Tax Law § 467 authorizes local governments to provide a partial exemption from real property taxation for qualifying senior citizens and permits local adoption of graduated exemption schedules; and

WHEREAS, amendments to Real Property Tax Law § 467 authorize local governments to provide exemptions in excess of fifty percent (50%) of assessed valuation, up to sixty-five percent (65%), subject to locally adopted schedules; and

WHEREAS, it was and remains the intent of this Legislature that, except as expressly modified by County law with respect to income thresholds and exemption percentage schedules, all other definitions, conditions, qualifications, options, and administrative requirements adopted pursuant to Real Property Tax Law § 467 by the Town in which the property is located shall apply to the County exemption; and

WHEREAS, clarification of legislative intent and alignment with current State law is necessary to ensure uniform administration and avoid unintended fiscal impact;

NOW, THEREFORE, BE IT ENACTED by the Legislature of the County of Putnam as follows:

Section 1. Amendment to § 220-29

Section 220-29 of the Code of Putnam County is hereby amended to read as follows:

Pursuant to the provisions of the Real Property Tax Law § 467, the real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by a husband and wife, one of whom is 65 years of age or over, shall be exempt from taxation up to a maximum of sixty-five percent (65%) of the assessed valuation thereof, as hereinafter provided.

Section 2. Amendment to § 220-30(A) (Application of RPTL § 467)

Section 220-30(A) is hereby amended to add the following paragraph: Except as expressly modified herein with respect to income eligibility thresholds and percentage

schedules adopted by the County, all other definitions, conditions, qualifications, options, exclusions, and administrative requirements applicable to the Senior Citizen Real Property Tax Exemption pursuant to Real Property Tax Law § 467, including any local options adopted by the Town in which the property is located, shall apply to the County exemption. The County's adoption of income thresholds and exemption percentages shall not be construed to supersede or replace any other requirements adopted pursuant to Real Property Tax Law § 467 unless expressly stated herein.

Section 3. Amendment to § 220-30(B) (Schedule of Exemptions)

Section 220-30(B) is hereby amended to authorize exemption percentages up to a maximum of sixty-five percent (65%), consistent with Real Property Tax Law § 467. The Legislature may, by resolution, adopt updated exemption percentage schedules consistent with state law and income thresholds established herein.

Section 4. Legislative Intent

This Local Law is intended:

1. To clarify and confirm the original legislative intent of Local Law #15 of 2022;
2. To ensure that County exemption administration operates within the full framework of Real Property Tax Law § 467 and any applicable Town-level options; and
3. To align the County's maximum exemption authority with current State law permitting exemptions up to sixty-five percent (65%).

Section 5. Severability

If any clause, sentence, paragraph, subdivision, section, or part of this Local Law shall be adjudged invalid by a court of competent jurisdiction, such judgment shall not affect, impair, or invalidate the remainder thereof.

Section 6. Effective Date

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