THE PUTNAM COUNTY LEGISLATURE
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AGENDA
RULES, ENACTMENTS & INTERGOVERNMENTAL RELATIONS COMMITTEE MEETING
TO BE HELD IN ROOM #318
PUTNAM COUNTY OFFICE BUILDING
CARMEL, NEW YORK 10512

Members: Chairwoman Sayegh and Legislators Birmingham & Gouldman

Tuesday **September 8, 2026**

(Immediately following the Personnel Mtg. @ 6PM)

1. **Pledge of Allegiance**
2. **Roll Call**
3. **Acceptance of Minutes – December 18, 2025 Meeting**
4. **Discussion – Approval – Local Law Amending the County Charter Limiting and Restraining the Salaries of Certain Elected County Officials**
5. **Discussion – Approval – Local Law Adopting a Real Property Tax Exemption for Creation of Accessory Dwelling Units Pursuant to §421-p of the NYS Real Property Tax Law and Excluding Short-Term Rentals**
6. **FYI – County Contracts Report**
7. **FYI – Litigation Report**
8. **Other Business**
9. **Adjournment**

Rules #3

RULES, ENACTMENTS & INTERGOVERNMENTAL RELATIONS COMMITTEE MEETING
HELD IN ROOM #318
PUTNAM COUNTY OFFICE BUILDING
CARMEL, NEW YORK 10512

Members: Chairman Birmingham and Legislators Ellner & Gouldman

Thursday **December 18, 2025**
(Immediately Following the Audit Mtg. beginning at 6:00PM)

The meeting was called to order at 6:45pm by Chairman Birmingham who requested Legislator Montgomery lead in the Pledge of Allegiance. Upon roll call Legislator Ellner and Chairman Birmingham were present. Legislator Gouldman was absent. Chairman Birmingham stated Legislator Montgomery would be sitting on the Committee in Legislator Gouldman's absence.

Item #3 – Chairman's Verbal Report – Duly Noted

Item #4 – Acceptance of Minutes – September 15th Meeting

The minutes were accepted as submitted.

Item #5 – Approval – Local Law – Amend Chapter 25, Article VI, Entitled "Transportation Advisory Council"

Commissioner of Planning, Development and Public Transportation Barbara Barosa stated she is requesting to update the Transportation Advisory Council. She stated they solicited the previous members to see if they were interested in returning but were unsuccessful. She stated they then looked at the criteria and found some of the language was antiquated. She stated there will be a study of the County's transit system this year, therefore she is making this request now so the Transportation Advisory Council can participate in the study.

Chairman Birmingham requested an overview of the changes requested.

Commissioner Barosa stated the Transportation Advisory Council was previously focused on economic development and she is now shifting the focus on the needs of the clients. She stated the departments or agencies removed are Consumer Affairs, Industrial Development Agency, and Economic Development Agency. She stated the Putnam County representative on the MTA Board was included at the request of Legislator Montgomery.

Chairman Birmingham questioned if there are any substantive changes to the powers and duties.

Commissioner Barosa stated they narrowed down the powers and duties, for instance taxi and limousine regulatory commission was removed. She stated they are not involved with regulating or licensing the taxis; the DMV handles that.

Chairman Birmingham stated it may be worth revisiting the topic of a taxi and limousine commission since rideshare services like Uber and Lyft have become more popular.

Commissioner Barbara stated she believes that would better to be looked into by the County Clerk or Consumer Affairs.

Chairman Birmingham made a motion to pre-file the necessary resolution; Seconded by Legislator Ellner. All in favor.

Item #6 – Approval – Local Law – Legislative Counsel Positions

Chairman Birmingham stated this local law would amend the Putnam County Charter and provide for counsel to the majority of the Legislature and counsel to the minority of the Legislature. He stated the funding for these positions was voted on unanimously as part of the budget. He stated this version of the local law makes the salaries of each position the same. He stated these positions are more of a separation of powers issue, not a reflection of the current counsel.

Legislator Ellner stated having dedicated attorneys will better serve the Legislature. He thanked Legislative Counsel Abissi for her hard work.

Legislator Montgomery stated a lot of work went into this and she thanked Legislative Counsel Abissi and her colleagues for their work on this. She stated it makes sense to give the authority of the County Attorney to the Executive branch and the authority of Legislative Counsel exclusively to the Legislature. She stated this local law is not about conflict it is about capacity. She stated this is good government; separation of branches. She stated this gives the Legislature the tools to do its job better regardless of party. She stated this does not weaken the Executive branch and does not undermine the County Attorney, it simply gives the Legislature the internal capacity to draft better laws, ask better questions and to govern more effectively. She stated she wished every member of the Legislature was present this evening to participate in this discussion; decisions made about the structure and independence of this Legislature are best made with all members present. She stated her support for this measure as she believes it will result in better service for the people of Putnam County.

Legislator Addonizio stated her support for this local law. She stated a dedicated Legislative attorney ensures that the Legislature will receive legal guidance that is independent from the Executive branch. She stated this helps to avoid conflicts of interest, protects the Legislature's authority, and safeguards separation of powers. She stated a County Legislature with its own attorney will operate more effectively. She stated this supports democracy at the local level, ensuring powers are respected and public interest is protected. She stated it has been a long-standing practice for the Putnam

County Legislature to contract for legislative counsel. She started she does not believe this is a luxury; it is a safeguard for effective governance.

Legislator Sayegh stated since the formation of the Legislature there has been separate legislative counsel and last year that resource was revoked and removed. She stated the Legislature had a contract for Legislative Counsel, which saved taxpayer money by not hiring an employee. She stated the Legislature was unable to hire their own Legislative Counsel outside of the County Attorney's office, which has made this past year difficult on the Legislators, on herself as Chairwoman of the Legislature, and on the office staff. She clarified that she does not mean to slight any attorney the Legislature has had from the County Attorney's office; they have been professional, educated, and quick to serve as best they can. She stated the ability for the Legislature to choose their own Counsel preserves the separation of powers for the current Legislature as well as future legislatures.

Legislator Jonke stated it is a disgrace that this Legislature had to go this whole year without independent Legislative Counsel. He stated a member of this Legislature wrote a letter to the County Attorney's office and that began what he refers to as a "witch hunt" against our former Legislative Counsel. He stated this County spent $35,000 on that document and from that, the County Attorney's office discontinued a valid contract that this Legislature approved. He stated at that time, the County Executive sued the Legislature which cost $52,000 of taxpayer money only to be aborted the night before their scheduled court date. He stated $87,000 was spent on getting rid of independent Legislative Counsel. He stated it is a disgrace that the Legislature and staff have had to work without independent counsel. He stated his respect for Legislative Counsel Heather Abissi.

Legislator Ellner stated this Legislature hired outside counsel to defend them in the lawsuit filed by the County Executive and that attorney has yet to be paid for the services provided because the County Attorney has yet to sign off on the bill.

Legislator Montgomery stated according to the Putnam County Code the County Attorney has the authority to oversee, hire, and fire Legislative Counsel. She stated this rises above politics, it is about capacity and balance and how we function as an institution, regardless of who holds power. She stated she believes mistakes were made by both the Legislative and Executive branches. She stated that is why this proposed local law needs to be approved and implemented. She stated she believes this local law will pass Committee and the Full Legislature and she hopes the County Executive will then sign it into law. She stated if not, it can be brought forward again next year. She stated the Legislature should be able to hire an attorney in the event they have a conflict with the County Executive because as it stands, an attorney would be provided by the County Attorney. She stated she is looking to be independent as she believes it leads to good government for the residents.

Brett Yarris, resident of Carmel, stated when this Nation was founded through the Constitution they chose to make Article I, the very first part of the document thereby presumably the most important, about legislative bodies. He stated the legislative bodies in a democratic government are the voices of the people. He stated each Legislator knows their district better than anyone. He stated the Executives, as spelled out in Article II of the Constitution, are to serve an administrative function; to administer the acts of government. He stated to not be able to independently defend the needs of the people served by the Legislature is a travesty. He stated the Executive controlling both branches of government does not reflect the will of the people, it creates machines. He stated the legislation being voted on this evening is an opportunity to maintain independence.

Chairman Birmingham made a motion to pre-file the necessary resolution; Seconded by Legislator Montgomery. By roll call vote: All Ayes. Motion carries.

Item #7 – Approval – Intermunicipal Agreement between the Putnam County Sheriff's Office and Westchester County

Chairman Birmingham made a motion to move item #7 to after item #9 on the agenda; Seconded by Legislator Montgomery. All in favor.

Item #8 – Approval – Re-Appointments – Electrical Board – DaEira, Moccio, Ricci

Legislator Montgomery stated she is grateful for the volunteers' service to this board.

Chairman Birmingham made a motion to pre-file the necessary resolution; Seconded by Legislator Ellner. All in favor.

Item #9 – FYI – Chairperson of the Legislature's Appointments to the Agricultural & Farmland Protection Board

Legislator Sayegh stated she will be reappointing Agriculture & Farmland Protection Board (AFPB) members Nicole Scott and Christine Nastasi. She thanked the members for their volunteerism.

Legislator Montgomery recognized the hard work done by the AFPB.

Cassandra Roth, member of the AFPB thanked Nicole Scott and Christine Nastasi for their service on the Board.

Item #7 – Approval – Intermunicipal Agreement between the Putnam County Sheriff's Office and Westchester County

Chairman Birmingham stated he will be recusing himself from this item due to the fact that the law firm he works for represents, in a small way, the County of Westchester. He asked Legislator Montgomery to act as Chair for this item.

Legislator Montgomery stated shared services are a great thing. She asked Sheriff Brian Hess to speak to this item.

Sheriff Hess stated this is a renewal of the IMA for 5 years. He stated this allows the Putnam County Sheriff's Office to call upon Westchester County for mutual aid. He stated Putnam County is in "Zone A" the shared services allows for a rapid response of additional officers when needed and Putnam is able to do the same.

Legislator Montgomery requested clarification on "Zone A".

Sheriff Hess stated Westchester County is divided into three (3) zones; Zone A covers north of Interstate 287. He stated if the need arises all three (3) zones could be called upon.

Legislator Ellner made a motion to pre-file the necessary resolution; Seconded by Legislator Montgomery. All in favor.

Item #10 – FYI – Litigation Report – Duly Noted

Item #11 – Other Business of any Matters Proposed by a Member of the Legislature
a. Approval – Soil & Water Conservation District Funds Transfer

Chairman Birmingham made a motion to waive the rules and accept the other business; Seconded by Legislator Ellner. All in favor.

Legislator Ellner stated this has been discussed for a long time. He stated for the Soil & Water Conversation District (SWCD) to properly function they need to access their funds. He stated Senior Deputy County Attorney Heather Abissi has done a lot of work with the State to get information together and she sent over this draft resolution. He stated these are funds the SWCD are entitled to and he would like to see this move forward. He stated this is a significant amount of money, over $800,000.

Legislator Montgomery thanked Legislative Counsel Heather Abissi for navigating the legal complexities of this. She stated for the first time in the County's history the role and financial autonomy of the Putnam County SWCD is clearly and unequivocally established. She stated this resolution eliminates the gray area. She thanked SWCD Board Members Cassandra Roth and Brett Yarris for holding the Legislature to task. She stated this is a long overdue step toward transparency.

Legislator Sayegh stated she is in favor of this. She stated any funding for the Putnam County SWCD needs to be released to them. She stated this resolution is in draft form and she is not comfortable taking action until Finance or Risk has reviewed it. She applauded Legislative Counsel Abissi for her work and thanked Legislator Ellner for bringing this forward. She stated as a Legislator, she is not comfortable releasing hundreds of thousands of dollars without doing her due diligence.

Chairman Birmingham stated he had some of the same concerns however there are some safeguards within the resolution. He stated he spoke with Commissioner of

Finance Carlin and although this money does not belong to the County, there is a fiduciary responsibility to safeguard it. He thanked Legislative Counsel Abissi for drafting this resolution in a timely fashion. He stated he has some amendments to suggest. He stated the last resolved clauses states *"this Resolution shall take effect immediately upon and subject to the Commissioner of Finance and Risk Management's approval..."* He stated he would like to add that the final product come back before the Legislature for final approval.

Legislator Montgomery stated she would like to clarify the timeline of this process since it has been mentioned how quickly this was prepared. She stated her understanding is that this was worked through extensively with the SWCD Board.

Legislative Counsel Abissi stated she worked with the SWCD Board with respect to an IMA. She stated the document before the Committee this evening was prepared in a short amount of time after a memorandum requesting such was sent to her by Legislator Ellner.

Legislator Addonizio stated most SWCD across New York State maintain their own financial accounts to support and manage their operations. She stated the Putnam County SWCD is requesting to do the same.

Legislator Ellner stated this has been discussed for over 6 months. He stated these funds are held by the County but do not belong to the County. He stated the SWCD wants to have unfettered access to those funds. He stated he disagrees with adding layers of government. He stated New York State issues these funds and additional funds are being missed out on because the SWCD is not functioning in a fully autonomous manner.

Legislator Sayegh clarified that these are SWCD funds that are provided by New York State. She stated the County has acted as a passthrough of State funds for other organizations in the past. She stated County oversight on these funds can act as protection.

Legislator Montgomery stated she has never seen funds spent from this line.

Commissioner Carlin stated the budget is established and approved to allow funds to be moved administratively. He stated a budgetary amendment would increase an estimated revenue from Soil & Water funds part B or C and then the Legislature would vote to increase an expense line; the County general fund would pay that money and be reimbursed by the trust account.

Chairman Birmingham stated in that instance it is the County doing the spending. He questioned if it should be the SWCD.

Commissioner Carlin stated the County was the de facto SWCD.

Chairman Birmingham stated he believes this is the crux of what is being talked about; the SWCD should be doing the spending, similarly to how outside agencies operate.

Legislative Counsel Abissi stated there is no question these are New York State funds and there is no problem with the SWCD seeking autonomy in using those funds and holding those funds. She stated many other SWCD operate independently. She stated in speaking with the Administration she does not believe they had an issue with it. She stated the issue is how to effectuate this change in a fiscally responsible way. She stated initially, putting together an IMA between the County and the SWCD was being discussed. She stated the notion was the County would hold, safeguard, and handle the funds and provide annual budgets over which the SWCD would have autonomy. She stated the County would assist the SWCD with accounting since the County has the infrastructure for it. She stated despite best efforts, it was not done in time to be sent to this meeting. She stated she received correspondence from the Administration that they were reviewing it. She stated in that intervening time the SWCD indicated that they wanted full autonomy, with the County not involved at all, which is permissible however the IMA was not drafted that way. She stated alternatively, the SWCD requested Legislator Ellner to move this forward via resolution. She stated this resolution was drafted without the information from New York State about what would be required of the County. She stated because the County has been the fiduciary for so long, she is unaware of the level of accounting we would have to provide or what reports would need to be prepared. She stated she has been in contact with counsel for New York State Agriculture and Markets which oversees SWCD and they had to look further into it because not every County operates the same way; in most counties the funds go directly from New York State to the SWCD. She stated since Putnam County is structured the way it is, the County has a fiduciary responsibility to account for these monies; that every dollar that came from New York State went toward something it was supposed to and that the amount the County has is the correct amount. She stated the County is awaiting for the State to provide what level the County will be asked to make an accounting of the funds in order to attest that the County is transferring every dollar they are entitled to. She stated there are multiple steps in this process and she does not currently have the clarity to be able to advise on this issue. She stated she inquired with the State as to what the best course of action would be and they responded that an IMA would be appropriate and the County should wait to hear back from the State to find out what would be needed from the County. She stated the State also communicated that as long as the County is not impeding the SWCD's functioning there is nothing wrong with taking time to do things in a fiscally responsible way because Putnam is unique in that it has this intermediary structure and the State is not going to fault the County for accounting for the money its had all this time. She stated the Legislature has the power to pass this resolution through as-is because she built in those necessary protections. She stated she tried to foresee risks and liabilities but was drafting this resolution blind.

Legislator Ellner stated as a Legislative Representative on the SWCD Board, he believes things have been impeded. He stated there is a tremendous amount of confusion due to the County Soil & Water department, which is unrelated to the SWCD. He stated it is important to ensure that none of the SWCD funds went to that department.

Commissioner Carlin stated future funds will go directly to the SWCD; the County will not touch the money. He suggested requiring an executed IMA that protects the County and has the appropriate indemnity clauses and any other necessary details. He stated as soon as he has the executed IMA and the required banking information is filled out the funds will be released; a budgetary amendment is not necessary because the funds are in a trust fund. He stated the SWCD will have their money in January. He stated he appreciates the work being done by the SWCD, they have a hefty job in front of them.

Cassandra Roth, Chair of the SWCD Board, thanked Heather Abissi who is Legislative Counsel, Senior Deputy County Attorney, and under Soil & Water District law, she is their attorney. She stated in February 2025 she contacted Putnam County to point out inconsistencies and vacancies on the SWCD Board, specifically the treasurer and other required officers, and requesting that it be addressed. She stated she received no response. She stated when it was not corrected she joined the SWCD Board herself. She stated it is apparent the County has not dug into these funds to know there are rules that govern those expenditures. She stated the Seedling Sale hosted by Putnam County Cornell Cooperative Extension should have been paid for with SWCD funds as agreed upon by the Board, however it was funded by the County. She stated she has requested an IMA months ago with the intention of having it prior to the budget process. She stated the SWCD Board has repeatedly requested a printed bank statement of the SWCD funds because in February the SWCD Board is responsible to submit the reports to the State.

Brett Yarris, SWCD Board Treasurer, stated he believes these funds have been misused, not necessarily intentionally, but he believes funds have been spent where they should not have been. He stated he believes there has been conflation between the SWCD Board and the Soil and Water department. He stated no one has been more responsible for these funds than the current SWCD Board. He stated the SWCD Board is not an advisory board and it is not an outside agency. He stated the SWCD Board is a municipality; the County has oversight over nothing. He stated the County cannot stop the SWCD Board from accessing the funds, it can only get in the way.

Legislative Counsel Abissi stated that is correct, the County's role is purely ministerial.

Mr. Yarris stated the County's oversight is on the make up of the Board in that it appoints two (2) Legislative Representatives and approves the appointment of all other appointments. He stated once the Board is in place it is an independent municipality. He stated the County is actively impeding the SWCD Board. He stated he is not faulting the County for this, he is bringing it to the County's attention. He stated SWCD Board is awaiting signature on the IMA submitted to the County seven (7) days ago. He stated this resolution this evening keeps this moving forward. He stated the law and mechanisms are clear and there has been no opposition from the SWCD Board to move this forward. He stated there are safeguards in place in this resolution; he requested it be approved this evening.

Legislator Montgomery apologized for misspeaking earlier about this resolution being worked on for a long time. She stated she believes holding on to this money could be a liability. She stated the County has been the custodian of this money for convenience, but it is no longer working.

Legislator Ellner made a motion to pre-file the necessary resolution; Seconded by Legislator Montgomery. All in favor.

Item #12 – Adjournment

There being no further business at 8:16pm, Chairman Birmingham made a motion to adjourn; Seconded by Legislator Ellner. All in favor.

Respectfully submitted by Deputy Clerk Beth Robinson.

Rules
#4

A LOCAL LAW AMENDING THE COUNTY CHARTER LIMITING AND RESTRAINING THE SALARIES OF CERTAIN ELECTED COUNTY OFFICIALS.

(**bold blue underlined** language is added language, ~~red stricken~~ language is stricken language)

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF PUTNAM AS FOLLOWS:

Section 1. Article 2, Section 2.04, "**Powers and Duties.**" paragraph (o) of the Putnam County Charter is hereby amended to read as follows:

"(o) To fix the amount of the annual salary of its members by resolution provided, however, that **beginning January 1, 2027, the annual salary of its members shall not be increased more than once in any four-year period and such increase shall not exceed the average annual consumer price index for such preceding four year period** ~~the Chair shall receive an additional stipend of 25% of such annual salary~~;"

Section 2. Article 3, Section 3.01. "**Chief Executive Officer: election; term; qualifications.**" of the Putnam County Charter is hereby amended to read as follows:

"The County Executive shall be elected from the County at large in an even numbered year for a term of four (4) years commencing on the first day of January immediately following his or her election. He or she shall serve a maximum two (2) consecutive full terms. At the time of nomination and election, the County Executive shall be, and he or she shall remain, a qualified elector of Putnam County. He or she shall hold no other elected public or elected political office during his or her term and shall devote his or her full working time to the duties of the office. ~~He or she shall be the highest paid salaried County employee with the exception of those County employees required to be duly licensed to practice medicine in the State of New York as a qualification of employment, the District Attorney or any other employee whose salary is partially or fully set by state law~~. The compensation of the County Executive shall not be decreased during his or her term of office, nor **shall such compensation be increased more than once in any four-year period**.

Except in the instance where a general or special state law would otherwise necessitate, amending, modifying or repealing the term limit provisions as set forth in this § 3.01 may only be accomplished by the enactment of a local law adopted by the County Legislature by a unanimous vote of the whole of its number, subject to referendum on petition as provided in the Municipal Home Rule Law."

Section 3. If any provision of this Local Law is held to be illegal or invalid for any reason, such illegality or invalidity shall not affect the remaining provisions hereof, but such provision shall be fully severable and this Local Law shall be construed and enforced as if such illegal or invalid provision had never been included.

Section 4. Pursuant to Section 34(5) of the Municipal Home Rule Law, this Local Law shall take effect sixty (60) days after its final enactment and is subject to permissive referendum.

Rules #5

THE PUTNAM COUNTY LEGISLATURE
40 Gleneida Avenue
Carmel, New York 10512
(845) 808-1020 Fax (845) 808-1933

MEMORANDUM

DATE: August 5, 2026

TO: Nancy Montgomery
Legislator, District #1

CC: Daniel G. Birmingham
Chairman, Putnam County Legislature

FROM: Amy Sayegh
Legislator, District #8

Amy E. Sayegh

RE: Accessory Dwelling Unit Property Tax Exemption

As a follow up to our conversation, I am in receipt of your request for the Rules Committee to consider a local law adopting the Accessory Dwelling Property Tax Exemption authorized by New York State. Please be advised this request will be considered at the September Rules Committee meeting.

Thank you.

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MEMORANDUM

DATE: July 31, 2026

TO: Amy Sayegh
Chairwoman, Rules, Enactments & Intergovernmental Relations Committee

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

RE: Accessory Dwelling Unit Property-Tax Exemption

I am requesting that a proposed local law adopting the accessory dwelling unit property-tax exemption authorized under New York State Real Property Tax Law §421-p*2 be placed on the August 11, 2026 Rules Committee agenda for discussion and consideration.

The legislation provides a temporary exemption from the increase in assessed value attributable to the creation of a lawfully permitted accessory dwelling unit. It also limited the exemption to units used for long-term residential housing and specifically excluded short-term rentals.

This would not require any town or village to permit accessory dwelling units and would not override local zoning in any way. Each municipality would continue to decide whether and where ADUs are permitted and would retain full authority over building permits, septic and water requirements, parking, fire safety, occupancy and all other local conditions.

The proposed local law would simply provide a County property-tax incentive for a homeowner who lawfully creates an additional housing unit for a parent, adult child, caregiver, tenant or other long-term resident. It is a modest and practical way to encourage additional housing choices, help seniors age in place and make better use of existing residential properties without creating large-scale development or sprawl.

The Real Property Tax Law §421-p*2 requires a public hearing before the exemption can be adopted, I have prepared a **working draft** of the local law as I am unclear as to section 9 works (i.e. does the Legislative Clerk file).

I am also requesting that the draft be provided to the Department of Law and the Director of Real Property Tax Services for review before the meeting, particularly regarding administration by the local assessors and the provision excluding short-term rentals.
Attached for reference are New York State Real Property Tax Law §421-p*2, which authorizes counties to adopt the accessory dwelling unit property-tax exemption.

For legal reference to flag for counsel: §421-p*2 expressly permits a county to limit eligibility, but the NYS statute itself does not specifically mention short-term rentals.

Thank you for your consideration. I believe this is an opportunity for Putnam County to use an existing State-authorized tool to address a very real housing need while fully preserving local control.

Attachment

CC: Daniel G. Birmingham, Chair, Putnam County Legislature
Heather Abissi, Legislative Counsel
Compton Spain, County Attorney
Patricia McLoughlin, Director of Real Property

LOCAL LAW NO. ___ OF 2026

A LOCAL LAW ADOPTING A REAL PROPERTY TAX EXEMPTION FOR THE CREATION OF ACCESSORY DWELLING UNITS PURSUANT TO §421-p OF THE NEW YORK STATE REAL PROPERTY TAX LAW AND EXCLUDING SHORT-TERM RENTALS

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

Section 1. Legislative findings and intent

The Putnam County Legislature hereby finds that accessory dwelling units can provide flexible, smaller-scale housing opportunities for senior citizens seeking to age in place, adult children, caregivers, working families and other residents in need of long-term housing.

Accessory dwelling units can create additional housing through the appropriate use of existing residential properties without requiring large-scale development and while preserving the zoning and land-use authority of the towns and villages within Putnam County.

New York State Real Property Tax Law §421-p authorizes counties, following a public hearing and adoption of a local law, to provide a temporary exemption from taxation and special ad valorem levies for the increase in assessed value attributable to qualifying reconstruction, alterations, improvements or new construction undertaken to create one or more accessory dwelling units.

The purpose of this Local Law is to exercise that authority for Putnam County taxes, encourage the lawful creation of long-term residential housing and ensure that the public benefit provided by the exemption is not used to subsidize short-term or transient rentals.

Section 2. Adoption of exemption

Pursuant to New York State Real Property Tax Law §421-p, qualifying residential property reconstructed, altered, improved or newly constructed to create one or more additional residential dwelling units on the same parcel as a pre-existing residential building shall be partially exempt from Putnam County real property taxation and applicable special ad valorem levies, but not special assessments, to the extent and for the period provided by this Local Law and Real Property Tax Law §421-p.

Section 3. Eligibility

A property shall be eligible for the exemption only when all of the following conditions have been satisfied:

A. The property, residential building and accessory dwelling unit meet all eligibility requirements contained in Real Property Tax Law §421-p.

B. The reconstruction, alteration, improvement or new construction creates one or more additional residential dwelling units on the same parcel as a pre-existing residential building and provides independent living facilities for one or more persons.

C. The value of the qualifying reconstruction, alteration, improvement or new construction exceeds $3,000.

D. Construction commences after the effective date of this Local Law.

E. A building permit for the accessory dwelling unit is issued by the applicable town or village on or after the effective date of this Local Law.

F. The accessory dwelling unit is lawfully permitted under the zoning and other applicable laws of the town or village in which the property is located.

G. All required building permits, approvals and certificates of occupancy or compliance have been obtained.

H. The accessory dwelling unit is used for long-term residential purposes and is not advertised, offered, licensed or used as a short-term rental.

Section 4. Short-term rentals excluded

For purposes of this Local Law, "short-term rental" shall mean the rental or offering for rental of all or any portion of an accessory dwelling unit for transient occupancy, as defined by the zoning code or other applicable local law of the town or village in which the property is situated.

Where the applicable municipality has not adopted a definition, "short-term rental" shall mean occupancy for a period of fewer than thirty consecutive days in exchange for compensation.

As a condition of receiving the exemption, the property owner shall certify that the accessory dwelling unit will not be used or offered as a short-term rental during the exemption period.

To the fullest extent permitted by law, the exemption shall cease prospectively upon a determination by the appropriate assessor that the accessory dwelling unit is being operated as a short-term rental, following notice to the property owner and any review or appeal rights provided by law.

Section 5. Amount and duration of exemption

The exemption shall apply only to the increase in assessed value attributable to the qualifying reconstruction, alteration, improvement or new construction creating the accessory dwelling unit.

The exemption shall be granted according to the following schedule:

1. Years one through five: 100 percent of the exemption base.
2. Year six: 75 percent of the exemption base.
3. Year seven: 50 percent of the exemption base.
4. Year eight: 25 percent of the exemption base.
5. Year nine: 15 percent of the exemption base.
6. Year ten: 5 percent of the exemption base.

The exemption shall expire following the tenth year.

The exemption shall be limited to $200,000 in increased market value attributable to the qualifying reconstruction, alteration, improvement or new construction. Any increased market value exceeding that amount shall remain taxable.

The exemption base and any required recalculation shall be determined in accordance with Real Property Tax Law §421-p and the rules and regulations of the New York State Commissioner of Taxation and Finance.

Section 6. Application and administration

The exemption shall be granted only upon application by the property owner using the form prescribed by the New York State Commissioner of Taxation and Finance.

The application shall be filed with the appropriate town, village or other assessing authority on or before the applicable taxable status date.

The applicant shall provide any documentation reasonably required by the assessor to establish eligibility, including, where applicable:

1. The building permit;
2. The certificate of occupancy or certificate of compliance;
3. Documentation showing the cost and nature of the qualifying work;
4. A certification that the accessory dwelling unit will be used for long-term residential purposes and will not be used as a short-term rental; and
5. Any other documentation required under Real Property Tax Law §421-p or regulations promulgated thereunder.

The Putnam County Director of Real Property Tax Services may provide uniform guidance and a supplemental certification form to assist local assessors in administering the County exemption, provided that such guidance is consistent with state law and this Local Law.

Section 7. Termination of exemption

The exemption shall cease under the circumstances prescribed in Real Property Tax Law §421-p, including when the building ceases to be used primarily for residential purposes or when title is transferred to a person other than an heir or distributee of the owner.

Any exemption previously granted shall otherwise continue for the authorized exemption period and shall not be repealed retroactively.

Section 8. Preservation of municipal authority

Nothing in this Local Law shall:

A. Authorize the creation or occupancy of an accessory dwelling unit that is not permitted under the zoning or other laws of the town or village in which the property is located;

B. Require a town or village to permit accessory dwelling units;

C. Supersede or limit municipal authority relating to zoning, land use, building construction, fire safety, septic systems, water supply, parking, occupancy, rental regulation or code enforcement; or

D. Grant an exemption from town, village, school district or other taxing-jurisdiction levies unless that jurisdiction separately adopts the exemption as authorized by state law.

Section 9. Filing

The Clerk of the Putnam County Legislature shall file a copy of this Local Law with the New York State Commissioner of Taxation and Finance and with each assessor responsible for preparing an assessment roll upon which Putnam County taxes are levied.

Section 10. Severability

If any clause, sentence, paragraph, subdivision, section or part of this Local Law is adjudged by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this Local Law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part directly involved in the controversy.

Section 11. Effective date

This Local Law shall take effect immediately upon filing with the Secretary of State in accordance with the New York State Municipal Home Rule Law and shall apply only to qualifying projects for which a building permit is issued and construction commences on or after the effective date.

Attachment A — New York State Real Property Tax Law §421- P*2

SECTION 421-P*2

Exemption of capital improvements to residential new construction involving the creation of accessory dwelling units

Real Property Tax (RPT) CHAPTER 50-A, ARTICLE 4, TITLE 2

* § 421-p. Exemption of capital improvements to residential new construction involving the creation of accessory dwelling units. 1. Residential buildings reconstructed, altered, improved, or newly constructed in order to create one or more additional residential dwelling units on the same parcel as a pre-existing residential building to provide independent living facilities for one or more persons subsequent to the effective date of a local law or resolution enacted pursuant to this section shall be exempt from taxation and special ad valorem levies to the extent provided hereinafter. After a public hearing, the governing board of a county, city, town or village may adopt a local law and a school district, other than a school district subject to article fifty-two of the education law, may adopt a resolution to grant the exemption authorized pursuant to this section. A copy of such local law or resolution shall be filed with the commissioner and the assessor of such county, city, town or village who prepares the assessment roll on which the taxes of such county, city, town, village or school district are levied.

2. (a) Such buildings shall be exempt for a period of five years to the extent of one hundred per centum of the increase in assessed value thereof attributable to such reconstruction, alteration, improvement, or new construction for such additional residential unit or units that provide independent living facilities for one or more persons, and for

an additional period of five years subject to the following:

(i) The extent of such exemption shall be decreased by twenty-five per centum of the "exemption base" for each of the first three years during such additional period and shall be decreased by a further ten per centum of the "exemption base" during each of the final two years of such additional period. The exemption shall expire at the end of the extended period. The "exemption base" shall be the increase in assessed value as determined in the initial year of the term of the exemption, except as provided in subparagraph (ii) of this paragraph.

(ii) In any year in which a change in level of assessment of fifteen percent or more is certified for a final assessment roll pursuant to the rules of the commissioner, the exemption base shall be multiplied by a fraction, the numerator of which shall be the total assessed value of the parcel on such final assessment roll (after accounting for any physical or quantity changes to the parcel since the immediately preceding assessment roll), and the denominator of which shall be the total assessed value of the parcel on the immediately preceding final assessment roll. The result shall be the new exemption base. The exemption shall thereupon be recomputed to take into account the new exemption base, notwithstanding the fact that the assessor receives certification of the change in level of assessment after the completion, verification and filing of the final assessment roll. In the event the assessor does not have custody of the roll when such certification is received, the assessor shall certify the recomputed exemption to the local officers having custody and control of the roll, and such local officers are hereby directed and authorized to enter the recomputed exemption certified by the assessor on the roll. The assessor shall give written notice of such recomputed exemption to the property owner, who may, if such property owner believes that the exemption was recomputed incorrectly, apply for a correction in the manner provided by title three of article five of this chapter for the correction of clerical errors.

(iii) Such exemption shall be limited to two hundred thousand dollars in increased market value of the property attributable to such reconstruction, alteration, improvement, or new construction and any increase in market value greater than such amount shall not be eligible for the exemption pursuant to this section. For the purposes of this section, the market value of the reconstruction, alteration, improvement, or new construction as authorized by subdivision one of this section shall be equal to the increased assessed value attributable to such reconstruction, alteration, improvement, or new construction divided by the class one ratio in a special assessing unit or the most recently established state equalization rate or special equalization rate in the remainder of the state, except where the state equalization rate or special equalization rate equals or exceeds ninety-five percent, in which case the increase in assessed value attributable to such reconstruction, alteration, improvement, or new construction shall be deemed to equal the market value of such reconstruction, alteration, improvement, or new construction.

(b) No such exemption shall be granted for reconstruction, alterations, improvements, or new construction unless:

(i) such reconstruction, alteration, improvement, or new construction was commenced subsequent to the effective date of the local law or resolution adopted pursuant to subdivision one of this section; and

(ii) the value of such reconstruction, alteration, improvement, or new construction exceeds three thousand dollars; and

(iii) such reconstruction, alteration, improvement, or new construction created one or more additional residential dwelling units on the same parcel as the pre-existing residential building to provide independent living facilities for one or more persons.

(c) For purposes of this section the terms reconstruction, alteration, improvement, and new construction shall not include ordinary maintenance and repairs.

3. Such exemption shall be granted only upon application by the owner of such building on a form prescribed by the commissioner. The application shall be filed with the assessor of the city, town, village or county having the power to assess property for taxation on or before the appropriate taxable status date of such city, town, village or county.

4. If satisfied that the applicant is entitled to an exemption pursuant to this section, the assessor shall approve the application and

such building shall thereafter be exempt from taxation and special ad valorem levies as herein provided commencing with the assessment roll prepared on the basis of the taxable status date referred to in subdivision three of this section. The assessed value of any exemption granted pursuant to this section shall be entered by the assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

5. For the purposes of this section, a residential building shall mean any building or structure designed and occupied exclusively for residential purposes by not more than two families.

6. In the event that a building granted an exemption pursuant to this section ceases to be used primarily for residential purposes, or title thereto is transferred to other than the heirs or distributees of the owner, the exemption granted pursuant to this section shall cease.

7. (a) A county, city, town or village may, by its local law, or school district, by its resolution:

(i) reduce the per centum of exemption otherwise allowed pursuant to this section; and

(ii) limit eligibility for the exemption to those forms of reconstruction, alterations, improvements, or new construction as are prescribed in such local law or resolution.

(b) No such local law or resolution shall repeal an exemption granted pursuant to this section until the expiration of the period for which such exemption was granted.

* NB There are two § 421-p's

Rules #6

PUTNAM COUNTY
EXECUTED CONTRACTS
AUGUST 2026

CONTRACT	DESCRIPTION	YEAR	PERIOD	TOTAL	VENDOR
2026076	PRESCHOOL RELATED SERVICES	2026	6	200,000.00	LK THERAPY PT, OT AND SLP, PLLC
2026093	Rental Supplement Program - TA	2026	6	100,000.00	PUTNAM NORTHERN-WESTCHESTER WOMENS
2026094	CONTINUITY OF OPERATIONS PLAN (COOP)	2026	6	19,500.00	MERIDIAN STRATEGIC SERVICES, INC
2026100	PRESCHOOL SERVICES	2026	7	250,000.00	MAHOPAC CENTRAL SCHOOL DISTRICT
2026103	DSS/SHERIFF SECURITY SERVICES FOR DSS	2026	8	90,504.64	PUTNAM COUNTY SHERIFF'S DEPARTMENT
2026104	HEALTH/ELC SEIT/ITINERANT SERVICES	2026	8	800,000.00	WESTCHESTER-PUTNAM THERATEAM, LLC
2026106	DSS/FOSTER CARE	2026	8	130,000.00	VANDERHEYDEN HALL INC.

#7
September 8, 2026
Rules Meeting

#7. FYI – Litigation Report