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

Thursday February 19, 2026

(Immediately Followed the Audit & Administration Meeting)

The meeting was called to order at 6:47P.M. by Chairman Birmingham who requested that Legislator Gouldman lead in the Pledge of Allegiance. Chairman Birmingham recognized Legislator Regan who spoke to the recent passing of Louis Gasparini, a long-time resident of Putnam County and member of the Brewster Fire Department. Legislator Regan requested a moment of silence in honor of Mr. Gasparini. Upon roll call, Legislators Montgomery, Gouldman, Russo, D'Angelo, Regan, Crowley and Chairman Birmingham were present. Legislators Addonizio and Sayegh were absent.

AUDIT & ADMINISTRATION COMMITTEE
(Chairwoman Crowley, Legislators Regan & Russo)

Item #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 was next. The item was introduced by Chairman Birmingham.

Chairman Birmingham requested if there was a Legislator who wanted to move Item #4 forward and offer a brief overview of the item.

Legislator Montgomery made a motion to move forward and approve 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 forward. She stated she explained in the previous committee meeting, Audit and Administration, this matter has several steps. She stated New York State passed legislation in December of 2025 enabling the County to pass this legislation. She stated that a constituent reached out to her and inquired if the County would be looking to this and considering passing it. She explained in addition to the option being open to the County, it is open to Towns, Villages, Fire Districts and a School Districts to pass the same property tax exemption. She explained additionally, this proposed local law offers clarification to the original local law that was passed in 2022. She stated that by passing this local law now, it will put the County on track for the 2026 tax season that is about to begin, and help the Assessors do their job.

Chairman Birmingham explained this is a Full Meeting and public discussion was had during the committee meeting and seeing no other discussion, he requested the Clerk conduct a Roll Call vote on said local law.

RESOLUTION #38

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.

BY ROLL CALL VOTE: SEVEN AYES. LEGISLATORS ADDONIZIO & SAYEGH WERE ABSENT. MOTION CARRIES.

Item #5. Adjournment

There being no further business, at 6:52 P.M., Chairman Birmingham made a motion to adjourn; seconded by Legislator Regan. All in favor.

Respectfully submitted by Diane Trabulsy, Clerk.