BUDGET, FINANCE & PERSONNEL

RESOLUTION NO. 2025012

RE: DELEGATION OF AUTHORITY WITH RESPECT TO CERTAIN REAL PROPERTY TAX REFUNDS

Legislators CASWELL, TRUITT, HOUSTON, POLASEK, GORMAN, D'AQUANNI, and MC HOUL offer the following and move its adoption:

WHEREAS, Section 556 of the Real Property Tax Law requires that the tax levying body approve or reject an application for a tax refund requested for a claimed unlawful entry, clerical error, or error in essential fact, and

WHEREAS, Section 556 of the Real Property Tax Levy allows the tax levying body to delegate the authority to perform the duties of such tax levying body, now therefore, be it

RESOLVED, that the Dutchess County Legislature designates the Dutchess County Commissioner of Finance as the official who shall be authorized to make property tax refunds in accordance with applicable provisions of Section 556 of the Real Property Tax Law, and be it further

RESOLVED, that the Dutchess County Commissioner of Finance's authority is applicable only where the recommended refund is TWO THOUSAND, FIVE HUNDRED and 00/100 ($2,500.00) DOLLARS or less, and be it further

RESOLVED, that this resolution and the delegation authority it grants shall only be in effect during the calendar year of January 1, 2025 through December 31, 2025, and be it further

RESOLVED, that in accordance with Section 556 of the Real Property Tax Law, where the Commissioner of Finance denies the refund or credit, in whole or in part, or where the requested amount is in excess of the amount authorized, the Commissioner shall transmit to the Legislature the report of the Director of Real Property Tax Services, together with both copies of the application, and the reason the Commissioner denied the refund, for review and disposition by the Legislature, and be it further

RESOLVED, that this resolution shall be filed in the Offices of the Dutchess County Clerk and the Clerk of the Dutchess County Legislature.

CA-001-25; EMW/rjw; G-0145-A 12/5/2024
Fiscal Impact: None

APPROVED
SUSAN J. SERINO
COUNTY EXECUTIVE
Date 1/22/2025

STATE OF NEW YORK
ss:
COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess, have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 21st day of January 2025, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 21st day of January 2025.

DUTCHESS COUNTY SEAL

LEIGH WAGER, CLERK OF THE LEGISLATURE

# FISCAL IMPACT STATEMENT

☑ NO FISCAL IMPACT PROJECTED

## APPROPRIATION RESOLUTIONS

*(To be completed by requesting department)*

Total Current Year Cost $ _____

Total Current Year Revenue $ _____
and Source

Source of County Funds *(check one)*: ☐ Existing Appropriations, ☐ Contingency,
☐ Transfer of Existing Appropriations, ☐ Additional Appropriations, ☑ Other *(explain)*.

Identify Line Items(s):

Related Expenses: Amount $ _____
Nature/Reason:

Anticipated Savings to County: _____

Net County Cost (this year): _____
Over Five Years: _____

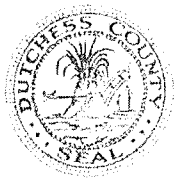
Additional Comments/Explanation:
Included in the County budget each year is an amount for uncollectible taxes, corrections, and judgements. The write off of this item would occur against this account and have no Fiscal impact to the County.

Prepared by: Jessica Lorentz

Prepared On: 11/15/24

Dut pdf

SUE SERINO
COUNTY EXECUTIVE



HEIDI SEELBACH
COMMISSIONER

# DUTCHESS COUNTY GOVERNMENT
## DEPARTMENT OF FINANCE

## MEMORANDUM

**TO:** Heidi Seelbach, Commissioner of Finance
Jess White, Budget Director
**FROM:** Jessica Lorant, 1st Deputy Commissioner
**CC:** Rachel Kashimer, Chris Baiano, Elizabeth Wolf, Colleen Pillus, Gina Pantano, Tiffanie Massey, Rachel Whispell
**DATE:** 11/15/2024
**RE:** Resolution request for Delegation of Authority to make property tax refunds for the 2025 Calendar Year

Please add a resolution to the first January Legislative meeting to delegate the authority to make real property tax refunds as allowed in Real Property Tax Law Section 556.
This authority needs to be reestablished each year pursuant to Real Property Tax Law. The current maximum under law for the delegation of authority is still $2,500 and we would like to maintain the ability to make corrections where the necessary correction is at or below this threshold.

I have attached our resolution request plus the most recent year's passed resolution for reference.

# *Budget, Finance, and Personnel Committee Roll Call*

| *District* | *Name* | *Yes* | *No* |
|---|---|---|---|
| District 7 - Hyde Park and Pleasant Valley | Truitt* | ✓ | |
| District 25 - Amenia, Washington, Pleasant Valley & Millbrook | Houston* | | |
| District 3 - LaGrange | Polasek* | | |
| District 16 - Fishkill and Beacon | Valdés Smith* | | |
| District 9 - City of Poughkeepsie | Atkins* | | |
| District 2 - LaGrange, Pleasant Valley & Town of Poughkeepsie | Travelpiece (VC) | | |
| District 5 - Town of Poughkeepsie | D'Aquanni | | |
| District 8 - City and Town of Poughkeepsie | Brendli | | |
| District 10 - City of Poughkeepsie | Johnson | | |
| District 12 - East Fishkill | Metzger | | |
| District 17 - Town and Village of Fishkill | McHoul | | |
| District 21 - East Fishkill | Caswell (C) | | |

Present: 12
Absent: 0
Vacant: 0

Resolution: ✓
Motion: ____

Total : 12 (Yes) 0 (No)
Abstentions: 0

2025012 DELEGATION OF AUTHORITY WITH RESPECT TO CERTAIN REAL PROPERTY TAX REFUNDS

**JANUARY 16, 2025**

# Roll Call Sheets

| District | Last Name | YES | NO |
|---|---|---|---|
| District 7 - Hyde Park and Pleasant Valley | Truitt | ✓ | |
| District 25 - Amenia, Washington, Pleasant Valley & Millbrook | Houston | | |
| District 3 - LaGrange | Polasek | | |
| District 16 - Fishkill and Beacon | Valdés Smith | Absent | |
| District 9 - City of Poughkeepsie | Atkins | | |
| District 1 - Town of Poughkeepsie | Gorman | | |
| District 2 - LaGrange, Pleasant Valley & Town of Poughkeepsie | Travelpiece | | |
| District 4 - Hyde Park and Town of Poughkeepsie | Lawler | | |
| District 5 - Town of Poughkeepsie | D'Aquanni | | |
| District 6 - Town of Poughkeepsie | Kaul | | |
| District 8 - City and Town of Poughkeepsie | Brendli | | |
| District 10 - City of Poughkeepsie | Johnson | Absent | |
| District 11 - Clinton, Pleasant Valley, and Rhinebeck | Kearney | | |
| District 12 - East Fishkill | Metzger | | |
| District 13 - East Fishkill and Wappinger | Paoloni | | |
| District 14 - Wappinger and Town of Poughkeepsie | Versaci | Absent | |
| District 15 - Wappinger | Faust | | |
| District 17 - Town and Village of Fishkill | McHoul | | |
| District 18 - City of Beacon and Fishkill | Page | Absent | |
| District 19 - North East, Stanford, Pine Plains, Milan & Red Hook | Drago | | |
| District 20 - Red Hook, Tivoli, and Rhinebeck | Munn | | |
| District 21 - East Fishkill | Caswell | | |
| District 22 - Beekman and Union Vale | Garito | | |
| District 23 - Pawling, Beekman and East Fishkill | Rolison | | |
| District 24 - Dover and Pawling | House | | |

**Present:** 21 **Absent:** 4 **Vacant:** 0

**Resolution:** ✓ **Motion:** ___

**Total :** 21 **Yes** 0 **No**

**Abstentions:** 0

2025012 DELEGATION OF AUTHORITY WITH RESPECT TO CERTAIN REAL PROPERTY TAX REFUNDS

**JANUARY 21, 2025**