LAID ON DESK BY EMAIL 3/27/2025
GOVERNMENT SERVICES & ADMINISTRATION

RESOLUTION NO. 2025056

RE: LOCAL LAW NO. 2 OF 2025, A LOCAL LAW AUTHORIZING INSTALLMENT PAYMENTS OF DELINQUENT REAL PROPERTY TAXES

Legislators TRUITT, HOUSTON, POLASEK, CASWELL, MC HOUL, and VERSACI offer the following and move its adoption:

RESOLVED, that the Legislature of the County of Dutchess adopt Local Law No. 2 of 2025 which has been submitted this day for consideration by said Legislature.

CA-023-25
EMW/rjw
G-1564
2/5/2025
Fiscal Impact: None

APPROVED
SUSAN J. SERINO
COUNTY EXECUTIVE
Date 5/1/2025

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 14th day of April 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 14th day of April 2025.

DUTCHESS COUNTY SEAL

LEIGH WAGER, CLERK OF THE LEGISLATURE

LOCAL LAW NO. 2 of 2025

RE: A LOCAL LAW AUTHORIZING INSTALLMENT PAYMENTS OF DELINQUENT REAL PROPERTY TAXES

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

SECTION 1. LEGISLATIVE INTENT.

Pursuant to Section 1184 of the Real Property Tax Law, the Dutchess County Legislature hereby enacts this local law providing for installment payments of eligible delinquent real property taxes.

SECTION 2. DEFINITIONS.

Definitions - As used in this local law:

A. "Eligible delinquent taxes" means the delinquent real property taxes, including interest, penalties and other charges, which have accrued against a parcel as of the date on which an installment agreement is executed.

B. "Eligible owner" means an owner of eligible real property, which shall be residential and/or farm property, who is eligible to enter into or has entered into an installment agreement.

C. "Enforcing Officer" means the Dutchess County Commissioner of Finance.

D. "Installment Agreement" means a written agreement between an eligible owner and the Enforcing Officer providing for the payment of eligible delinquent taxes in installments pursuant to the provisions of Section 1184 of the Real Property Tax Law and this local law adopted thereunder.

SECTION 3. INSTALLMENT PAYMENTS.

A. Installment payments of eligible delinquent taxes shall be available to each eligible owner on a uniform basis pursuant to the provisions of this local law. Installment payments of eligible delinquent taxes shall commence upon the signing of an installment agreement between the Enforcing Officer and the eligible owner, which agreement shall be kept on file in the office of the Enforcing Officer.

B. The amount due under an installment agreement shall be the eligible delinquent taxes plus the interest that is to accrue on each installment payment up to and including the date on which each payment is to be made, less a twenty-five percent (25%) down payment made by the eligible owner to the Enforcing Officer upon execution of the Installment Agreement, as further set forth herein. The agreement shall provide that the amount due shall be paid, as nearly as possible, in equal amounts on each payment date.

C. Such installment agreement shall provide:

1. A payment term of twenty-four months;

2. A payment schedule, which shall be quarterly. All agreements shall be entered into on or before September 30 of the year in which the tax becomes a lien. The remaining seven (7) installments are payable every quarter on December 1st, March 1st, June1st and September 1st, with the first payment due on the December 1st next succeeding the final execution of the Installment Agreement. In addition to quarterly payments, as set forth in paragraph (B), above, the Enforcing Officer shall collect twenty-five percent (25%) of the tax due at the time the tax payer signs the Installment Payment Agreement;

3. The properties to which this local law shall apply shall be both residential property and farm property; and

4. Such other terms and conditions consistent with the provisions of Section 1184 of the Real Property Tax Law and this local law as the Enforcing Officer shall deem appropriate in the best interests of Dutchess County.

SECTION 4. ELIGIBILITY.

A. A property owner shall not be eligible to enter into an installment agreement where:

1. There is a delinquent tax lien on the same property for which the application is made or on another property owned by such person and such delinquent tax lien is not eligible to be made part of the agreement pursuant to this local law;

2. Such person is the owner of another property within the tax district on which there is a delinquent tax lien, unless such delinquent tax lien is eligible to be and is made part of an installment agreement pursuant to this local law;

3. Such person was the owner of a property on which there existed a delinquent tax lien and which lien was foreclosed within three years of the date on which an application is made to execute an installment agreement pursuant to this local law; or

4. Such person defaulted on an agreement executed pursuant to this local law within three (3) years of the date on which an application is made to execute an agreement pursuant to this local law.

B. A property owner shall be eligible to enter into an Installment Agreement no earlier than thirty (30) days after the delivery of the return of unpaid taxes to the Enforcing Officer.

SECTION 5. INTEREST AND PENALTIES.

Interest on the total amount of eligible delinquent taxes, less the amount of the down payment made by the eligible owner shall be that amount as determined pursuant to Section 924-a of the Real Property Tax Law, or such other law as may be applicable. The rate of interest in effect on the date the agreement is signed shall remain constant during the period of the agreement. If an installment is not paid on or before the date it is due, interest shall be added at the applicable rate for each month or portion thereof until paid. In addition, if an installment is not paid by the

end of the fifteenth calendar day after the payment due date, a late charge of five percent (5%) of the overdue payment shall be added.

SECTION 6. DEFAULT.

A. The eligible property owner shall be deemed to be in default of the installment agreement upon:

(i) Non-payment of any installment within thirty (30) days from the payment due date;

(ii) Non-payment of any tax, special ad valorem levy or special assessment which is levied subsequent to the signing of the agreement by the tax district, and which is not paid prior to the receipt of the return of unpaid taxes by the Enforcing Officer; or

(iii) Default of the eligible owner on another installment agreement made and executed pursuant to this local law.

B. In the event of a default, the County shall have the right to require the entire unpaid balance, with interest and late charges, to be paid in full. The County shall also have the right to enforce the collection of the delinquent tax lien pursuant to the applicable sections of law, special tax act, charter or local law.

C. Where an eligible owner is in default and the County does not either require the eligible owner to pay in full the balance of the delinquent taxes or elect to institute foreclosure proceedings, the County shall not be deemed to have waived the right to do so.

SECTION 7. NOTIFICATION TO POTENTIAL ELIGIBLE OWNERS.

A. Within forty-five (45) days after receiving the return of unpaid taxes from the collecting officer, or as soon thereafter as is practicable, the Enforcing Officer shall notify, by first class mail, all potential eligible owners of their possible eligibility to make installment payments on such tax delinquencies. The Enforcing Officer shall add one dollar to the amount of the tax lien for such mailing.

B. The failure to mail any such notice, or the failure of the addressee to receive the same, shall not in any way affect the validity of taxes or interest prescribed by law with respect thereto.

C. The Enforcing Officer shall not be required to notify the eligible owner when an installment is due.

SECTION 8. EFFECT ON TAX LIEN.

The provisions of this local law shall not affect the tax lien against the property except that the lien shall be reduced by the payments made under an installment agreement, and that the lien shall not be foreclosed during the period of installment payments provided that such installment payments are not in default.

SECTION 9. SEQRA DETERMINATION.

It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 NYECL Section 0101, et seq., and its implementing regulations, Part 617 of 6 NYCRR, that the adoption of this local law is a "Type II" Action within the meaning of Section 617.5(c)(26) and (33) of 6 NYCRR, and, accordingly, is a class of actions which do not have a significant impact on the environment and no further review is required. [6NYCRR Section 617.5(c)(26) and (33) apply to: "(26) routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment" and "(33) adoption of regulations, policies, procedures and local legislative decisions in connection with any action on this list."]

SECTION 10. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order of judgment shall be rendered.

SECTION 11. EFFECTIVE DATE.

This local law shall take effect immediately upon filing in the Office of the Secretary of State.

FISCAL IMPACT STATEMENT

☑ NO FISCAL IMPACT PROJECTED

APPROPRIATION RESOLUTIONS

(To be completed by requesting department)

Total Current Year Cost $ 0

Total Current Year Revenue $ 0
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: $0

Net County Cost (this year): $0
Over Five Years: _____

Additional Comments/Explanation:
If approved, the local law authorizing the acceptance of installment payments of delinquent taxes would begin when 2025 unpaid Town Tax bills are turned over to the county in June 2025.

Prepared by: Heidi Seelbach Prepared On: 02/04/2025

Dut.pdf

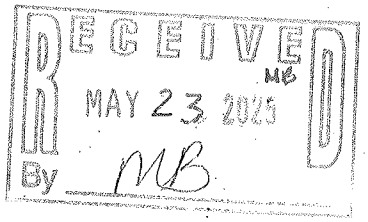
STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
HTTPS://DOS.NY.GOV

KATHY HOCHUL
GOVERNOR

WALTER T. MOSLEY
SECRETARY OF STATE

May 15, 2025

Leigh Wager
County Clerk
22 Market St
Poughkeepsie, NY 12601



RE: County of Dutchess

To Whom it May Concern:

Local Law 2 of the year 2025 was filed with this office on May 13, 2025. The Department of State Local Law Index Number 2 of the year of 2025. The Local Law number assigned by the Department of State for indexing purposes may be different from the Local Law number ascribed by the Legislative Body of the Local Government.

Department of State
Division of State Records
(518) 473-2492
www.dos.ny.gov

The Local Law filing form has been updated as of 03/05/2025 in compliance with Section 27 of the Municipal Home Rule Law

NEW YORK STATE | Department of State

Resolution No. 2025056, Local Law No. 2 of 2025, A LOCAL LAW AUTHORIZING INSTALLMENT PAYMENTS OF DELINQUENT REAL PROPERTY TAXES, was laid on desks by e-mail on March 27, 2025, and considered on April 14, 2025.

Roll call vote at that time resulted as follows:

AYES:	21	Atkins, Brendli, Caswell, D'Aquanni, Drago, Faust, Garito, Gorman, Houston, Johnson, Kaul, Kearney, Lawler, Metzger, Munn, Paoloni, Polasek, Rolison, Travelpiece, Truitt, and Valdés Smith
NAYS:	0	
ABSENT:	4	House, McHoul, Page, and Versaci

Resolution adopted.

The County Executive held a public hearing on the foregoing Local Law on May 1, 2025, and signed it into Law on the same day. The effective date of the Local Law was May 13, 2025.

Government Services and Administration 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*	Absent	
District 6 - Town of Poughkeepsie	Kaul		
District 14 - Wappinger and Town of Poughkeepsie	Versaci	Absent	
District 17 - Town and Village of Fishkill	McHoul (C)		
District 18 - City of Beacon and Fishkill	Page	Absent	
District 20 - Red Hook, Tivoli, and Rhinebeck	Munn		
District 21 - East Fishkill	Caswell	Absent	
District 24 - Dover and Pawling	House (VC)		

Present: 8
Absent: 4
Vacant: 0

Resolution: ✓
Motion: ____

Total : 8 Yes 0 No
Abstentions: ____

2025056 A LOCAL LAW AUTHORIZING INSTALLMENT PAYMENTS OF DELINQUENT REAL PROPERTY TAXES

APRIL 10, 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		
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		
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	Absent	
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	Absent	

Present: 21
Absent: 4
Vacant: 0

Resolution: ✓
Motion: ___

Total : 21 Yes | 0 No
Abstentions: 0

2025056 A LOCAL LAW AUTHORIZING INSTALLMENT PAYMENTS OF DELINQUENT REAL PROPERTY TAXES

APRIL 14, 2025