BUDGET, FINANCE & PERSONNEL

RESOLUTION NO. 2025011

RE: DELEGATION OF AUTHORITY WITH RESPECT TO CORRECTING ERRORS ON TAX ROLLS

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

WHEREAS, Section 554 of the Real Property Tax Law requires that the tax levying body approve or reject an application to correct a claimed clerical error, an unlawful entry, or error in essential fact in a tax roll, and

WHEREAS, Section 554 of the Real Property Tax Law allows the tax levying body to delegate the authority vested in it pursuant to Section 554 of the Real Property Tax Law to the Commissioner of Finance, now, be it

RESOLVED, that the Dutchess County Legislature hereby designates the Dutchess County Commissioner of Finance as the official authorized to approve or reject applications to correct claimed clerical errors, unlawful entries, or errors in essential fact in a tax roll pursuant to Section 554 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 correction 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 when the Commissioner of Finance denies the correction in whole or in part, or the correction requested is an amount in excess of $2,500.00, the Commissioner of Finance shall submit to the County Legislature for its review and disposition, the report and recommendation of the Director of Real Property Tax together with both copies of the application and the reason for the denial, 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.

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

CA-002-25; EMW/rjw; G-0145-A 12/5/2024
Fiscal Impact: None

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: Debra Lorenz Prepared On: 11/14/24

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 regarding the correction of Tax Rolls for the 2025 Calendar Year

Please add a resolution to the first January Legislative meeting to delegate the authority with respect to tax roll corrections as allowed in Real Property Tax Law Section 554.
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.

22 Market Street, Poughkeepsie, NY 12601 | (845) 486-2025 | Fax: (845) 486-2198
dutchessny.gov

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

2025011 DELEGATION OF AUTHORITY WITH RESPECT TO CORRECTING ERRORS ON TAX ROLLS

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 **Resolution:** ✓ **Total :** 21 0

Absent: 4 **Motion:** ____ **Yes** **No**

Vacant: 0 **Abstentions:** 0

2025011 DELEGATION OF AUTHORITY WITH RESPECT TO CORRECTING ERRORS ON TAX ROLLS

JANUARY 21, 2025