

# DUTCHESS COUNTY LOCAL OPTIONS FOR:

## LOW INCOME DISABLED RPTL §459-C

\* Updated 3/05/2025

			Income Ceiling For 50%	Maximum Income For Exemption	Sliding Scale To	Latest Resolution	Local Options
<b>COUNTY</b>	13	DUTCHESS	41,600	50,000	5%	2023	C
<b>SCHOOL</b>	134601	ARLINGTON	50,000	58,400	5%	2023	
	130200	BEACON	N / A				
	372002	CARMEL	45,000	53,400	5%	2024	
	132602	DOVER	N / A				
	372601	HALDANE	N / A				
	133201	HYDE PARK	24,000	32,400	5%	2004	
	135801	MILLBROOK	29,000	37,400	5%	2010	
	134001	PAWLING	N / A				
	134201	PINE PLAINS	24,000	32,400	5%	2005	
	131300	POK CITY	N / A				
	134801	RED HOOK	43,000	51,400	5%	2024	
	135001	RHINEBECK	21,500	29,900	5%	2004	
	134602	SPACKENKILL	29,000	37,400	5%	2007	B
	102801	TACONIC HILLS	34,000	42,400	5%	2023	
	135601	WAPPINGER	50,000	58,400	5%	2023	B
	133801	WEBUTUCK	N / A				
<b>TOWNS</b>	130200	C/BEACON	41,600	50,000	5%	2025	
	131300	C/POUGHKEEPSIE	N / A				
	132000	AMENIA	N / A				
	132200	BEEKMAN	50,000	58,400	5%	2023	
	132400	CLINTON	18,500	26,900	10%	2008	
	132600	DOVER	24,000	32,400	5%	2023	
	132800	EAST FISHKILL	35,000	43,400	5%	2023	
	133089	FISHKILL	N / A				
	133200	HYDE PARK	18,500	26,900	5%	1999	
	133400	LAGRANGE	24,000	32,400	5%	2006	
	133600	MILAN	24,000	32,400	5%	2018	C
	133889	NORTHEAST	N / A				
	134089	PAWLING	N / A				
	134200	PINE PLAINS	29,000	37,400	5%	2006	
	134400	PLEASANT VALLEY	N / A				
	134689	POUGHKEEPSIE	N / A				
	134889	RED HOOK	19,500	19,500	None		
	135089	RHINEBECK	35,000	43,400	5%	2024	
	135200	STANFORD	41,600	50,000	5%	2023	
	135400	UNIONVALE	28,000	36,400	5%	2008	
	135689	WAPPINGER	24,000	32,400	5%	2004	A
	135889	WASHINGTON	37,400	45,800	5%	2024	A
<b>VILLAGES</b>	133001	FISHKILL	N / A				
	134001	PAWLING	N / A				
	134801	RED HOOK	N / A				
	134803	TIVOLI	N / A				
	135001	RHINEBECK	34,999	43,399	5%	2024	
	135801	MILLBROOK	N / A				
	133801	MILLERTON	N / A				
	134601	WAPPINGERS FALLS	N / A				
	&135601						

\* This information is believed to be accurate, but is not guaranteed. If you see an error please contact Real Property Tax Services.

**IF ALLOWED BY LOCAL OPTION:**

- A Exclude unreimbursed medical expenses from income.
- B Allow exemption even if a child attending public school lives with owner.  
(Only for schools.)
- C Allow exemption for co-operative apartments.

**ALLOWABLE INCOME CEILINGS:**

The income ceiling (**Maximum income**) for a 50% exemption is \$3,000.  
 A taxing jurisdiction may choose a higher ceiling for a 50% exemption:  
 Between \$3,000 and \$50,000, beginning in 2023.  
 Allowed income ceilings have changed on an irregular basis.

**SLIDING SCALE:**

A taxing jurisdiction may choose a ceiling (referred to as "M") for a 50% exemption, and it may choose whether or not to adopt a sliding scale (down to 5%.) This differs from the sliding scale options allowed in the Senior's Exemption (RPTL§467.)

The current sliding scales are defined as:

	Income less than ceiling of:	M	Exemption
			<u>50%</u>
Income	more than M but less than	M + 1,000	45%
	More than M + 1,000 but less than	M + 2,000	40%
	More than M + 2,000 but less than	M + 3,000	35%
	More than M + 3,000 but less than	M + 3,900	30%
	More than M + 3,900 but less than	M + 4,800	25%
	More than M + 4,800 but less than	M + 5,700	20%
	More than M + 5,700 but less than	M + 6,600	15%
	More than M + 6,600 but less than	M + 7,500	10%
	More than M + 7,500 but less than	M + 8,400	5%

**Example:**

The assessor determines that the property owner's applicable income is \$28,454.  
 The Town's income ceiling ("**Maximum**") is \$27,000 for a 50% exemption.  
 The County's ceiling ("**Maximum**") is \$24,000 for a 50% exemption.

	Town	County
Income	28,454	28,454
M	<u>27,000</u>	<u>24,000</u>
Income is greater than "M" by	<b>1,454</b>	<b>4,454</b>

For Town purposes, the income is more than M + 1,000 but less than M + 2,000.  
 The Town exemption is 40%.

For County purposes, the income is more than M + 3,900 but less than M + 4,800.  
 The County exemption is 25%.

Most assessors keep a chart showing the applicable dollar break-points for each of the sliding scales used in their town.