

DUTCHESS COUNTY LOCAL OPTIONS FOR:

SENIORS EXEMPTION RPTL §467

* Updated 9/26/2022

			Income Ceiling For 50%	Maximum Income For Exemption	Sliding Scale To	Latest Resolution	Local Options
COUNTY	13	DUTCHESS	24,000	29,700	20%	2005	
SCHOOLS	134601	ARLINGTON	29,000	37,400	5%	2007	A
	130200	BEACON	24,000	32,400	5%	2007	
	372002	CARMEL	29,000	37,400	5%	2007	
	132602	DOVER	24,000	32,400	5%	2003	
	372601	HALDANE	18,500	26,900	5%		
	133201	HYDE PARK	24,000	32,400	5%	2004	
	135801	MILLBROOK	29,000	37,400	5%	2012	A
	134001	PAWLING	29,000	37,400	5%	2007	
	134201	PINE PLAINS	29,000	37,400	5%	2014	
	131300	POUGHKEEPSIE CITY	19,500	27,000	10%	2006	
	134801	RED HOOK	29,000	37,400	5%	2008	A
	135001	RHINEBECK	24,000	32,400	5%	2004	
	134602	SPACKENKILL	29,000	37,400	5%	2006	E
	102801	TACONIC HILLS	29,000	37,400	5%	2014	
	135601	WAPPINGER	29,000	37,400	5%	2007	E
	133801	WEBUTUCK	20,500	28,900	5%	2002	
TOWNS	130200	CITY of BEACON	24,000	29,700	20%	2008	
	131300	CITY of POUGHKEEPSIE	20,600	29,000	5%	2021	C
	132000	AMENIA	24,000	32,400	5%	2006	
	132200	BEEKMAN	29,000	37,400	5%	2008	B
	132400	CLINTON	29,000	37,400	5%	2022	A, B, G
	132600	DOVER	24,000	32,400	5%	2003	B
	132800	EAST FISHKILL	24,000	32,400	5%	2004	
	133089	FISHKILL	24,000	32,400	5%	2013	A
	133200	HYDE PARK	24,000	32,400	5%	2005	A, C
	133400	LAGRANGE	24,000	32,400	5%	2016	A, B, D
	133600	MILAN	24,000	32,400	5%	2021	A
	133889	NORTHEAST	29,000	37,400	5%	2010	
	134089	PAWLING	24,000	29,700	20%	2006	A, H
	134200	PINE PLAINS	29,000	37,400	5%	2006	
	134400	PLEASANT VALLEY	26,000	34,400	5%	2007	A, B, G
	134689	POUGHKEEPSIE	24,000	32,400	5%	2007	A, D, H
	134889	RED HOOK	24,000	29,700	20%	2005	
	135089	RHINEBECK	28,000	36,400	5%	2009	A
	135200	STANFORD	24,000	32,400	5%	2005	
	135400	UNIONVALE	24,000	32,400	5%	2022	B, H
	135689	WAPPINGER	24,000	32,400	5%	2004	C, D
	135889	WASHINGTON	29,000	37,400	5%	2019	B
VILLAGES	133001	FISHKILL	18,500	24,200	20%		
	134001	PAWLING	24,000	29,700	20%	2006	
	134801	RED HOOK	24,000	32,400	5%	2005	
	134803	TIVOLI	24,000	32,400	5%	2005	
	135001	RHINEBECK	24,000	32,400	5%		
	135801	MILLBROOK	20,500	28,900	5%		
	133801	MILLERTON	29,000	37,400	5%	2010	
	134601	WAPPINGERS FALLS	21,500	29,900	5%	2003	
	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 A person who is 65 by Dec. 31 may qualify, (otherwise a person must be 65 by March 1.)
- B An applicant who has been granted the exemption in the previous year may file by Grievance Day rather than by Tax Status Day (March 1, for all Dutchess municipalities.)
- C Unreimbursed medical expenses are subtracted from the senior's income calculation.
- D Disability payments for veterans under Title 38 US Code are excluded from income calculation.
- E Applies to school purposes even if a school-age child attending public school lives with the senior.
- F Allowed for owner occupied cooperative apartments.
- G An owner who received the exemption for five consecutive years need not reapply, but must submit an affidavit attesting to their eligibility along with their tax payment. (Failure to submit an affidavit results in the loss of the exemption.)
- H A person may file by Grievance Day if a death or illness of an immediate family member prevented timely filing by the owner. (An affidavit from a physician must be provided.)
- I Assessing unit may adopt the option to allow a senior who failed to file a renewal application by Tax Status Date to petition the assessor showing "good cause" as to why the exemption application was not filed timely. The petition may be filed until the last date to pay taxes without penalty. The assessing unit must have adopted the provisions of option "H" above.

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 \$29,000, beginning in 2009.
 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.
 It may choose a sliding scale (down to a 20% exemption, or down to a 10% exemption, or down to a 5% exemption.)
 The breakpoints in the sliding scale are set by Real Property Tax Law.

The current sliding scales are defined as:

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

County, Town, Village, and each school may all have different income ceilings.
 Most assessors keep a chart showing the applicable dollar break-points for each of the sliding scales used in their town.

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.
 The school has chosen an income ceiling ("Maximum") of \$29,000 for a 50% exemption.

	Town	County	School
Senior's Income	\$28,454	\$28,454	\$28,454
M	<u>\$27,000</u>	<u>\$24,000</u>	<u>\$29,000</u>
Income is greater than "M" by	\$1,454	\$4,454	-\$546

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%.

For School purposes, the income is less than M.
 The School exemption is 50%.