

# DUTCHESS COUNTY LOCAL OPTIONS FOR:

## SENIORS EXEMPTION RPTL §467

\* 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	
<b>SCHOOLS</b>	134601	ARLINGTON	50,000	58,400	5%	2023	A
	130200	BEACON	24,000	32,400	5%	2007	
	372002	CARMEL	45,000	53,400	5%	2024	
	132602	DOVER	24,000	32,400	5%	2003	
	372601	HALDANE	40,000	48,400	5%	2024	
	133201	HYDE PARK	34,000	42,400	5%	2023	
	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	43,000	51,400	5%	2024	A
	135001	RHINEBECK	36,500	44,900	5%	2025	A
	134602	SPACKENKILL	34,000	42,400	5%	2025	E
	102801	TACONIC HILLS	34,000	42,400	5%	2023	
	135601	WAPPINGER	50,000	58,400	5%	2023	E
	133801	WEBUTUCK	29,999	38,399	5%	2025	
<b>TOWNS</b>	130200	CITY of BEACON	41,600	50,000	5%	2025	
	131300	CITY of POUGHKEEPSIE	40,000	48,400	5%	2024	B, C
	132000	AMENIA	33,999	42,399	5%	2023	
	132200	BEEKMAN	50,000	58,400	5%	2023	B
	132400	CLINTON	50,000	58,400	5%	2023	A, B, G
	132600	DOVER	29,000	37,400	5%	2023	B
	132800	EAST FISHKILL	35,000	43,400	5%	2023	
	133089	FISHKILL	24,000	32,400	5%	2013	A
	133200	HYDE PARK	33,999	42,399	5%	2023	A, C
	133400	LAGRANGE	24,000	32,400	5%	2016	A, B, D
	133600	MILAN	24,000	32,400	5%	2021	A
	133889	NORTHEAST	35,000	43,400	5%	2023	A
	134089	PAWLING	24,000	29,700	20%	2006	A, H
	134200	PINE PLAINS	35,000	43,400	5%	2023	
	134400	PLEASANT VALLEY	34,000	42,400	5%	2023	A, B, G
	134689	POUGHKEEPSIE	29,000	37,400	5%	2023	A, D, H
	134889	RED HOOK	24,000	29,700	20%	2005	
	135089	RHINEBECK	35,000	43,400	5%	2024	A
	135200	STANFORD	41,600	50,000	5%	2023	
	135400	UNIONVALE	24,000	32,400	5%	2022	B, H
	135689	WAPPINGER	24,000	32,400	5%	2004	C, D
	135889	WASHINGTON	37,400	45,800	5%	2024	A, B
<b>VILLAGES</b>	133001	FISHKILL	29,000	37,400	5%	2024	A
	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	28,999	37,399	5%	2024	
	133801	MILLERTON	35,000	43,400	5%	2023	
	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 Rescinded in 2023.
- 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 "B" 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 \$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.  
 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	<b>\$1,454</b>	<b>\$4,454</b>	<b>-\$546</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%.

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