

BUDGET, FINANCE AND PERSONNEL COMMITTEE

RESOLUTION NO. 2026012

RE: DELEGATION OF AUTHORITY WITH RESPECT TO CERTAIN REAL
PROPERTY TAX REFUNDS

Legislators LAWLER, REDL, VALDES SMITH, ATKINS, MUNN, BRENDLI,
CASWELL, RHODES and SHAH offer the following and move its adoption:

WHEREAS, Section 556 of the Real Property Tax Law requires that the tax levying body approve or reject an application for a tax refund requested for a claimed unlawful entry, clerical error, or error in essential fact, and

WHEREAS, Section 556 of the Real Property Tax Levy allows the tax levying body to delegate the authority to perform the duties of such tax levying body, now therefore, be it

RESOLVED, that the Dutchess County Legislature designates the Dutchess County Commissioner of Finance as the official who shall be authorized to make property tax refunds in accordance with applicable provisions of Section 556 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 refund 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, 2026 through December 31, 2026, and be it further

RESOLVED, that in accordance with Section 556 of the Real Property Tax Law, where the Commissioner of Finance denies the refund or credit, in whole or in part, or where the requested amount is in excess of the amount authorized, the Commissioner shall transmit to the Legislature the report of the Director of Real Property Tax Services, together with both copies of the application, and the reason the Commissioner denied the refund, for review and disposition by the Legislature, 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.

CA-002-26; EMW/rjw; G-0145-A

12/12/25 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 26th day of January, 2026, 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 26th day of January, 2026.

APPROVED

Susan Serino
SUSAN J. SERINO
COUNTY EXECUTIVE

Date Jan. 22, 2026



Julie Shiroishi
JULIE SHIROISHI, CLERK OF THE LEGISLATURE

Roll Call Sheets

District	Last Name	YES	NO
District 16 - Fishkill and Beacon	Valdés Smith	✓	
District 9 - City of Poughkeepsie	Atkins		
District 20 - Red Hook, Tivoli, and Rhinebeck	Munn		
District 3 - LaGrange	Polasek		
District 12 - East Fishkill	Metzger		
District 1 - Town of Poughkeepsie	Redl		
District 2 - LaGrange, Pleasant Valley & Town of Poughkeepsie	Arnoff		
District 4 - Hyde Park and Town of Poughkeepsie	Lawler		
District 5 - Town of Poughkeepsie	Shah		
District 6 - Town of Poughkeepsie	Kaul		
District 7 - Hyde Park and Pleasant Valley	Darrow		
District 8 - City and Town of Poughkeepsie	Brendli		
District 10 - City of Poughkeepsie	Johnson		
District 11 - Clinton, Pleasant Valley, and Rhinebeck	Kearney		
District 13 - East Fishkill and Wappinger	Giles		
District 14 - Wappinger and Town of Poughkeepsie	Winsby		
District 15 - Wappinger	Faust		
District 17 - Town and Village of Fishkill	McHoul		
District 18 - City of Beacon and Fishkill	Rhodes		
District 19 - North East, Stanford, Pine Plains, Milan & Red Hook	Drago		
District 21 - East Fishkill	Caswell		
District 22 - Beekman and Union Vale	Tresca		
District 23 - Pawling, Beekman and East Fishkill	Rolison		
District 24 - Dover and Pawling	House		
District 25 - Amenia, Washington, Pleasant Valley & Millbrook	Alexander		

Present: 23
Absent: 2
Vacant: 0

Resolution: _____
Motion: Polasek
Kaul 2nd

Total : 23 6
Yes **No**
Abstentions: _____

2026012 DELEGATION OF AUTHORITY WITH RESPECT TO CERTAIN REAL PROPERTY TAX REFUNDS

January 20, 2026

SUE SERINO
COUNTY EXECUTIVE



HEIDI SEELBACH
COMMISSIONER

DUTCHESS COUNTY GOVERNMENT
DEPARTMENT OF FINANCE

MEMORANDUM

TO: Susan Serino, County Executive
FROM: Heidi Seelbach, Commissioner of Finance *HS*
CC: Jess White, Gregg Pulver, Elizabeth Wolf, Colleen Pillus, Tiffanie Massey, Rachel Whispell, Cullen O'Shea, Michele Belmont
DATE: 11/17/2025
RE: Resolution request for Delegation of Authority to make property tax refunds for the 2026 Calendar Year

Please add a resolution to the January Reorganization Legislative meeting to delegate the authority to make real property tax refunds as allowed in Real Property Tax Law Section 556. 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.

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: Jessie Ford

Prepared On

11/17/25