



TOWN OF PUTNAM VALLEY
Town Board Pre-Work Session

September 30th, 2026
Town Hall 5 PM

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**Meeting called to Order**

**Pledge of Allegiance**

1. Presentation of Tentative 2027 Budget
2. Set Public Hearing for Senior Tax Exemption Language Correction
3. Public Comment [Three-Minute Time Limit Per Person]

**Adjournment**

**Next Work Session Meeting: Wednesday, October 14<sup>th</sup>, 2026 6 PM**

**RESOLUTION OF THE TOWN BOARD OF THE PUTNAM VALLEY TOWN BOARD**

***Identifier: Introducing Local Law No. \_\_\_\_ of the year 2026: Amending Article I of Chapter 108 of the Town Code of the Town of Putnam Valley to Correct and Clarify the Income Eligibility Requirements for the Senior Citizen Property Tax Exemption***

The meeting was called to order by Supervisor Alison Jolicoeur and the following were:

**P R E S E N T:**

\_\_\_\_ Supervisor Alison Jolicoeur  
\_\_\_\_ Councilman CJ Brooks  
\_\_\_\_ Councilwoman Sherry Howard  
\_\_\_\_ Councilman Louie Luongo  
\_\_\_\_ Councilman Christian Russo

\_\_\_\_\_ moved the following resolution, seconded by \_\_\_\_\_, to introduce and set a date for the public hearing on the following proposed local law:

**Local Law No. \_\_\_\_ of the year 2026 entitled “Local Law to Amend Article I of Chapter 108 of the Town Code of the Town of Putnam Valley to Correct and Clarify the Income Eligibility Requirements for the Senior Citizen Property Tax Exemption” (“Local Law”), a copy of which is annexed hereto as Exhibit A.**

WHEREAS, the Town Board has determined that Local Law No. 1 of 2026 should be amended to correct and clarify the language contained in § 108-3(B) of Chapter 108, as more particularly described in the proposed Local Law annexed hereto as Exhibit A; and

WHEREAS, \_\_\_\_\_ has introduced this proposed local law for the Town of Putnam Valley, to be known as Town of Putnam Valley Proposed Local Law No. \_\_\_\_ of the year 2026 entitled “Local Law to Amend Article I of Chapter 108 of the Town Code of the Town of Putnam Valley to Correct and Clarify the Income Eligibility Requirements for the Senior Citizen Property Tax Exemption”;

WHEREAS, the Town Supervisor has certified the immediate need for the passage of said local law pursuant to Section 20 of the New York Municipal Home Rule Law; and

**BE IT RESOLVED**, that a public hearing be held in relation to the proposed Local Law

as set forth in the form of notice, hereinafter provided, at which hearing parties in interest and citizens shall have an opportunity to be heard, to be held at the Town Hall located at 265 Oscawana Lake Road, Putnam Valley, New York on \_\_\_\_\_, 2026 at \_\_\_\_ o'clock p.m., Prevailing Time, and that notice of said meeting shall be published in the official newspaper of general circulation in the Town of Putnam Valley by the Town Clerk, at least three (3) days before such hearing and that such notice shall be in the following form:

NOTICE OF PUBLIC HEARING

**TAKE NOTICE** that the Town Board of the Town of Putnam Valley will hold a public hearing at the Town Hall located at 265 Oscawana Lake Road, Putnam Valley, New York on \_\_\_\_\_, 2026, at \_\_\_\_ o'clock p.m., Prevailing Time on the following proposed local law with the text of such Local Law to be in the form attached hereto and made a part hereof as Exhibit A:

**Local Law No. \_\_\_\_ of the year 2026 entitled “Local Law to Amend Article I of Chapter 108 of the Town Code of the Town of Putnam Valley to Correct and Clarify the Income Eligibility Requirements for the Senior Citizen Property Tax Exemption”**

**TAKE FURTHER NOTICE**, that copies of the aforesaid proposed local law will be available for examination at the Town of Putnam Valley Town Hall, 265 Oscawana Lake Road, Putnam Valley, New York and on the following webpage of the Town of Putnam Valley website: [www.putnamvalley.gov](http://www.putnamvalley.gov)

**TAKE FURTHER NOTICE**, that all persons interested and citizens shall have an opportunity to be heard on said proposal

at the time and place aforesaid.

DATED: Putnam Valley, New York  
\_\_\_\_\_, 2026

\_\_\_\_\_  
MICHELLE STEPHENS, TOWN CLERK

The question of the foregoing Resolution was duly put to a vote, the Town Board voting as follows:

|                             | <u>Aye</u> | <u>Nay</u> | <u>Abstain</u> |
|-----------------------------|------------|------------|----------------|
| Supervisor Alison Jolicoeur | —          | —          | —              |
| Councilman CJ Brooks        | —          | —          | —              |
| Councilwoman Sherry Howard  | —          | —          | —              |
| Councilman Louie Luongo     | —          | —          | —              |
| Councilman Christian Russo  | —          | —          | —              |
| TOTAL                       | —          | —          | —              |

I hereby certify that the above is a true and correct copy of the Resolution passed by the  
Town of Putnam Valley Town Board at a meeting held on \_\_\_\_\_, 2026

Date: \_\_\_\_\_, 2026

\_\_\_\_\_  
MICHELLE STEPHENS, TOWN CLERK

## **Exhibit “A”**

**A LOCAL LAW TO AMEND ARTICLE I OF CHAPTER 108 OF THE TOWN CODE OF THE TOWN OF PUTNAM VALLEY TO CORRECT AND CLARIFY THE INCOME ELIGIBILITY REQUIREMENTS FOR THE SENIOR CITIZEN PROPERTY TAX EXEMPTION**

BE IT ENACTED, by the Town Board of the Town of Putnam Valley, Putnam County, New York, as follows:

**Part 1. Title**

This Local Law shall be known as the “Local Law to Amend Article I of Chapter 108 of the Town Code of the Town of Putnam Valley to Correct and Clarify the Income Eligibility Requirements for the Senior Citizen Property Tax Exemption”.

**Part 2. Enactment**

This Local Law is adopted and enacted pursuant to the authority and power granted by § 10 of the Municipal Home Rule Law of the State of New York.

**Part 3. Legislative Findings and Intent**

The Town Board previously adopted Local Law No. 1 of 2026 increasing the income threshold for the Senior Citizen Property Tax Exemption. Upon review, the Town Board has determined that § 108-3(B) of Chapter 108 should be amended to correct an inconsistency in the language adopted by such local law and to clarify the intended income eligibility requirements for the Senior Citizen Property Tax Exemption.

**Part 4. Amendment of the Town Code**

Article I, Chapter 108: “Senior Citizens Exemption” of the Town of Putnam Valley Code is amended as follows:

§ 108-3 is amended in its entirety and restated to read as follows:

“§ 108-3 (A): Pursuant to the provisions of the Real Property Tax Law, the real property owned by one or more persons, each of whom is 65 years of age or over, shall be exempt from taxation up to a maximum of 65% of the assessed valuation thereof, as hereinafter provided.

§ 108-3 (B): All of the provisions, conditions and requirements of § 467 of the Real Property Tax Law and amendments thereto shall apply to the application for and the granting of such exemption on the assessment rolls of the Town as they apply to the Town of Putnam Valley except that no exemption shall be granted if the income of the owner or the combined income of the owners of the property for the applicable income tax year immediately preceding the date of making application for exemption is more than \$58,400.

**§ 108-3 (C):** Real property owned by persons 65 years or over shall be exempt from certain Town taxes pursuant to Real Property Tax Law § 467, up to a maximum of 65% of the assessed valuation pursuant to the following schedule:

| Annual Income                             | Percentage of Assessed Value Exempt from Taxation |
|-------------------------------------------|---------------------------------------------------|
| Less than or equal to \$47,000            | 65%                                               |
| More than \$47,000 but less than \$48,000 | 60%                                               |
| More than \$48,000 but less than \$49,000 | 55%                                               |
| More than \$49,000 but less than \$50,000 | 50%                                               |
| More than \$50,000 but less than \$51,000 | 45%                                               |
| More than \$51,000 but less than \$52,000 | 40%                                               |
| More than \$52,000 but less than \$53,000 | 35%                                               |
| More than \$53,000 but less than \$53,900 | 30%                                               |
| More than \$53,900 but less than \$54,800 | 25%                                               |
| More than \$54,800 but less than \$55,700 | 20%                                               |
| More than \$55,700 but less than \$56,600 | 15%                                               |
| More than \$56,600 but less than \$57,500 | 10%                                               |
| More than \$57,500 but less than \$58,400 | 5%                                                |

**§ 108-3 (D):** The income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of the application for exemption from all sources, as set forth in § 467, must be less than \$58,400. “Income tax year” shall mean the twelve-month period from which the owner or owners file a federal personal income tax return or, if no such return is filed, the calendar year. When title is vested in either the husband or wife, the combined income of both may not exceed such sum.”

§ 108-5 is amended in its entirety and restated to read as follows:

**“§ 108-5. Applications for exemption.**

- A. The Town shall notify or cause to be notified each person owning residential real property in the Town of the provisions of this article. The provisions of this section may be met by a notice or legend sent on or with each tax bill to such persons reading, “You may be eligible for senior citizen tax exemptions. For information, please call or write your Town Assessor at your Town Hall.” Failure to notify or cause to be notified any person who is in fact eligible to receive the exemption provided by this section or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.
- B. Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed and furnished by the Town Assessor’s office, shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in such Assessor’s office on or before the taxable status date of March 1.

- C. At least 60 days prior to the taxable status date of March 1, the Town Assessor's office shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before the taxable status date and be approved in order for the exemption to be granted. Failure to mail any such application form and notice or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

#### **Part 5. Severability**

The invalidity of any part or provision (e.g., word, section, clause, paragraph, sentence) of this Local Law shall not affect the validity of any other part of this Law which can be given effect in the absence of the invalid part or provision.

#### **Part 6. Effective Date**

This Local Law shall take effect immediately upon the filing with the Office of the Secretary of State of the State of New York, in accordance with the applicable provisions of law, and specifically, Article 3, Section 27 of the New York State Municipal Home Rule Law.