# Calling Upon The New York State Legislature To Authorize Ulster County To Issue Rebate Checks To Qualifying Homeowners Who Have STAR Exemption And Timely Paid The 2025 Town/County Tax Bill

Referred to: The Ways and Means Committee (Chairman Gavaris and Legislators Collins, Hansut, Kovacs, Nolan, Roberts, and Uchitelle)

Minority Leader Kevin A. Roberts, and Legislators Jason J. Kovacs and Joe Maloney offer the following:

WHEREAS, the STAR (School Tax Relief) program was established to provide property tax relief to eligible homeowners across the State of New York; and

WHEREAS, the STAR exemption provides significant tax relief to eligible homeowners in Ulster County; and

WHEREAS, the timely payment of property taxes is a responsibility shared by homeowners, and failure to pay such taxes can result in penalties and interest, burdening taxpayers and creating administrative inefficiencies for local governments; and

WHEREAS, Ulster County seeks to further alleviate the financial burdens on homeowners by providing an additional rebate for those who have received the STAR exemption and who have paid their 2025 Town/County Tax bill in a timely manner; and

WHEREAS, the authority to issue such rebate checks currently rests with the State Legislature and requires state-level authorization, and the Ulster County Legislature hereby declares that a necessity exists for the passage of such bill by the State Legislature; and

WHEREAS, Article IX of the State Constitution and Section 40 of the Municipal Home Rule Law authorize municipalities to request from the State Legislature special laws relating to their property, affairs or government; now, therefore be it

RESOLVED, the Ulster County Legislature, pursuant to Article IX of the New York State Constitution and Section 40 of the Municipal Home Rule Law, requests that the New York State Legislature enact legislation authorizing Ulster County to grant a taxpayer assistance payment to all eligible households within the geographic limits of Ulster County for the county fiscal year 2025 in an amount not to exceed two hundred fifty dollars (\$250.00); and, be it further

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## **Resolution No. 263** May 20, 2025

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RESOLVED that such tax assistance payment shall be paid to a property owner within the geographic limits of Ulster County with a qualifying STAR exemption authorized by Section 425 of the Real Property Tax Law or the School Tax Relief (STAR) credit authorized by Subsection (eee) of Section 606 of the Tax Law; and, be it further

RESOLVED, that to qualify for the rebate pursuant to the requested special State legislation, the resident must have lived within the County of Ulster and been an owner of real property with a qualifying STAR exemption authorized by Section 425 of the Real Property Tax Law or the School Tax Relief credit authorized by Subsection (eee) of Section 606 of the Tax Law on December 31, 2024; and be it further

RESOLVED, that this Resolution be transmitted to the members of the New York State Senate and the members of the New York State Assembly who represent Ulster County to solicit their support in the passage of such special enabling legislation,

and moves its adoption.

### ADOPTED BY THE FOLLOWING VOTE:

AYES:

NOES:

Passed Committee: Ways and Means on

FINANCIAL IMPACT: NONE