

Local Law Number 10 of 2025

County Of Ulster

A Local Law Amending Local Law No. 7 Of 2025, A Local Law Providing Real Property Tax Exemption Of The County Portion Of The Real Property Taxation And Special Ad Valorem Levies For The Creation Of New Accessory Dwelling Units In Accordance New York State Real Property Tax Law Article 4 Title 2 Private Property Section 421-P*2

BE IT ENACTED, by the County Legislature of the County of Ulster, New York, as follows:

SECTION 1. Section 2. Applicability, E. and G., of Local Law No. 7 Of 2025 are hereby amended as follows:

- E. That no such exemption shall be granted unless the creation of the ADU was commenced subsequent to the effective date of this local law, and shall not include any building or structure used as a short-term rental as defined by the local municipalities' short-term rental statute, or identified as a short-term rental subject to the Ulster County's Hotel, Motel, and Short-Term Rental Occupancy Tax.
- G. In the event that an accessory dwelling unit and/or accessory apartment granted an exemption pursuant to this local law is determined to be utilized as a short-term rental pursuant to section E above, the exemption granted pursuant to this local law shall cease.

SECTION 2. SEVERABILITY

In the event that any portion of this local law is found to be invalid, such finding will not have any effect on either the remaining portions or applications of this local law or any provisions of the Ulster County Charter or Ulster County Administrative Code, which shall remain in full force and effect.

SECTION 3. EFFECTIVE DATE.

This Local Law shall take effect upon its filing with the New York State Secretary of State.

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Adopted by the County Legislature: July 15, 2025

Approved by the County Executive: August 7, 2025

Filed with New York State Department of State: August 26, 2025