

# **Local Law Number 1 Of 2026**

## **County Of Ulster**

### **A Local Law Opting The County Of Ulster Into The Real Property Tax Exemption Under § 421-p Of The New York State Real Property Tax Law For Qualifying Multifamily Rental Housing In The City Of Kingston**

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

#### **SECTION 1. LEGISLATIVE INTENT.**

The Ulster County Legislature finds that the City of Kingston has adopted a local law implementing § 421-p of the Real Property Tax Law (“RPTL”) to encourage the creation of new, affordable rental dwellings within the City. Adoption of RPTL § 421-p by the City allows property owners to apply for real property tax exemptions under specified conditions, thereby promoting much-needed housing development and long-term affordability.

The Legislature further notes that the Kingston City School District has likewise opted into RPTL § 421-p, ensuring that qualifying projects receive coordinated tax treatment across all local taxing jurisdictions.

By this Local Law, Ulster County intends to provide a coextensive exemption for its portion of real property taxes on such eligible properties located within the City of Kingston. This action aligns county tax policy with that of the City and School District, harmonizes the application of RPTL § 421-p across all relevant levels of local government, and eliminates disincentives to affordable housing production arising from inconsistent tax treatment.

#### **SECTION 2. COUNTY OPT-IN UNDER § 421-p.**

Pursuant to RPTL § 421-p, Ulster County hereby opts to grant the real property tax exemption for newly-constructed or converted rental multiple dwelling properties located within the City of Kingston, to the extent that such properties are granted an exemption under the City of Kingston’s Local Law 7 of 2024. The County exemption shall be coextensive in duration and subject to the same eligibility criteria, limitations, and conditions that apply under the City of Kingston's Local Law 7 of 2024.

#### **SECTION 3. APPLICABILITY.**

A. This Local Law applies only to real property parcels located within the municipal boundaries of the City of Kingston.

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B. A property must first be granted an exemption by the City of Kingston under its Local Law 7 of 2024 for the County exemption to apply.

C. The County's exemption shall commence, continue, or terminate in exact parallel with the City of Kingston's Local Law 7 of 2024 including any construction period and benefit period, and subject to the same revocation conditions.

D. The County shall not provide a greater exemption (in terms of years, percentages, or conditions) than what is permitted under the City of Kingston's Local Law 7 of 2024 and applicable State law.

**SECTION 4. ADMINISTRATION.**

The Ulster County Commissioner of Finance and shall coordinate with the City of Kingston Assessor and relevant City Departments, including but not limited to Planning, to receive and accept documentation, determinations, and compliance results from the City.

The County reserves the right to audit or review eligibility determinations, income restrictions, compliance reports, and revocation decisions made by the City.

The County shall honor revocations of the exemption made by the City on valid grounds, including but not limited to violations, noncompliance, or unpaid taxes or fees, without independent re-adjudication, unless the County reasonably believes the City's revocation was arbitrary and capricious.

**SECTION 5. SEVERABILITY.**

If any provision, clause, sentence, or part of this Local Law shall be adjudged by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this Local Law, which shall continue in full force and effect.

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**SECTION 6. EFFECTIVE DATE.**

This Local Law shall take effect upon filing with the New York State Secretary of State and shall apply to assessment rolls prepared on or after that effective date.

**Adopted by the County Legislature: December 16, 2025**

**Approved by the County Executive: January 13, 2026**

**Filed with New York State Department of State: January 29, 2026**