

Local Law Number 17 Of 2025

County Of Ulster

A Local Law Amending § 312-4 Of The Code Of The County Of Ulster To Increase The Income Range By Which Senior Land Owners With Limited Income Are Eligible For A Partial County Tax Exemption On Their Residence

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

SECTION 1. LEGISLATIVE INTENT AND PURPOSE.

The Ulster County Legislature finds and determines that all senior residents of Ulster County deserve respect and appreciation for their lifelong contributions to society. The Legislature also finds that the presence of seniors is a benefit to the various municipalities throughout Ulster County by creating a well-rounded, diverse community.

Accordingly, in an effort to maintain the presence of senior land owners in the County, especially of those of limited income, the Ulster County Legislature hereby intends to increase the maximum allowable annual income levels for eligibility purposes for a real property tax exemption pursuant to New York State Real Property Tax Law Sec. 467. The current Ulster County maximum allowable annual income levels for eligibility purposes were adopted in 2012, and have remained unchanged for over 13 years.

SECTION 2. Chapter 312. Taxation, of the Code of the County of Ulster, Article II Exemption for Senior Citizens, § 312-4 Exemption granted. A. is hereby amended to read as follows:

A. 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 making application for exemption shall be used to compute the percentage of exemption in accordance with the following schedule:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
\$41,600.01 or less	50%
\$41,600.02 to \$42,600.00	45%
\$42,600.01 to \$43,600.00	40%
\$43,600.01 to \$44,600.00	35%
\$44,600.01 to \$45,500.00	30%

Local Law Number 11 Of 2025

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Their Residence**

\$45,500.01 to \$46,400.00	25%
\$46,400.01 to \$47,300.00	20%
\$47,300.01 to \$48,200.00	15%
\$48,200.01 to \$49,100.00	10%
\$49,100.01 to \$50,000.00	5%

SECTION 3.

This Local Law shall take effect upon its filing with the New York State Secretary of State, and shall apply to taxable status dates occurring on or after January 1, 2026.

Adopted by the County Legislature: November 18, 2025

Approved by the County Executive: December 10, 2025

Filed with New York State Department of State: December 16, 2025