

THE PUTNAM COUNTY LEGISLATURE

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Carmel, New York 10512
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Amy E. Sayegh *Chairwoman*
Greg E. Ellner *Deputy Chair*
Diane Schonfeld *Clerk*

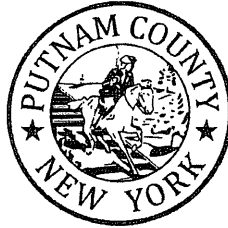


Nancy Montgomery	Dist. 1
William Gouldman	Dist. 2
Toni E. Addonizio	Dist. 3
Laura E. Russo	Dist. 4
Greg E. Ellner	Dist. 5
Paul E. Jonke	Dist. 6
Daniel G. Birmingham	Dist. 7
Amy E. Sayegh	Dist. 8
Erin L. Crowley	Dist. 9

**AGENDA
SPECIAL MEETING
OF THE
PUTNAM COUNTY LEGISLATURE
CALLED BY THE CLERK AT THE REQUEST OF THE CHAIRWOMAN
TO BE HELD IN ROOM #318
PUTNAM COUNTY OFFICE BUILDING
CARMEL, NEW YORK 10512**

Thursday April 24, 2025 6:00 P.M.

- 1. Pledge of Allegiance**
- 2. Legislative Prayer**
- 3. Roll Call**
- 4. Enter Into the Book of Proceedings – Veto of Resolution #108 of 2025 – Putnam County’s Request for the County Sales Tax Rate to be Established at a Rate of 3.75% for the Period from December 1, 2025 through November 30, 2028**
- 5. Reconsideration – Vetoed Resolution #108 of 2025 – Putnam County’s Request for the County Sales Tax Rate to be Established at a Rate of 3.75% for the Period from December 1, 2025 through November 30, 2028**
- 6. Approval – Putnam County’s Request for the County Sales Tax Rate to be Established at a Rate of 3.75% for the Period from December 1, 2025 through November 30, 2027**
- 7. Adjournment**



4

PUTNAM COUNTY EXECUTIVE
KEVIN M. BYRNE

2025 APR 14 AM 11:45
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

MEMORANDUM

TO: Diane Schonfeld, Clerk
Putnam County Legislature

CC: The Putnam County Legislature

FROM: Kevin M. Byrne
County Executive

DATE: April 14, 2025

RE: Veto of Resolution #108 of 2025

Please be advised that I am in receipt of Resolution #108 of 2025 (“Resolution”).

Historically, for a period spanning nearly 20 years, Putnam County has consistently sought and received permission from New York State to extend its current sales tax rate, maintaining a local rate of 4%. The genesis of this extension began in the wake of the Great Recession when in 2007 and 2008 Putnam County implemented a series of dramatic property tax hikes to the levy in the amount of 19% and 27% respectively. At the time, sales tax had been considered by many to be a fairer way to fund the County’s needs.

This Resolution would lower the local sales tax on purchases from 4% to 3.75% and account for a 6.25% reduction to the overall rate which is projected to cost approximately \$5.3 million in lost revenue from consumption-based taxation collected from consumers, including those who neither reside nor own property in Putnam County. Such an act would ultimately force the County to rely more on property taxes and other sources of revenue to fund its financial obligations in the years ahead.

Sales tax revenue is essential to cover unknown future costs incurred from unfunded mandates, Federal and State budget cuts, as well as fund expected future financial obligations. It is also a major factor in funding the County’s Capital Plan without borrowing unnecessarily. Effectively leveraging sales tax better enables us to keep the County property tax levy and rate low. Various news reports have confirmed that this form of tax policy is supported by the people of Putnam County. For these reasons, I will not sign or approve this Resolution.

Alternatively, I have met with all senior executives at the town and village levels, along with Putnam County’s representatives in the State Legislature. We developed a compromise that has garnered their support. A letter detailing this compromise, along with draft resolutions, are attached with this Veto Message for your consideration. I respectfully request members of the Legislature call a special meeting to act on this proposal as soon as possible.

For all the foregoing reasons, I hereby VETO Resolution #108 of 2025.

PUTNAM COUNTY LEGISLATURE

Resolution #108

Introduced by Legislator: Amy Sayegh on behalf of the Audit & Administration Committee at a Regular Meeting held on April 1, 2025.

page 1

APPROVAL - PUTNAM COUNTY'S REQUEST FOR THE COUNTY SALES TAX RATE TO BE ESTABLISHED AT A RATE OF 3.75% FOR THE PERIOD FROM DECEMBER 1, 2025 THROUGH NOVEMBER 30, 2028

WHEREAS, in accordance with Chapter 113 of the Laws of 2011 and pursuant to Resolution #41 of 2011, Resolution #88 of 2013 and Resolution #38 of 2015, the Putnam County Legislature approved the introduction and passage of legislation for the continued authorization of Putnam County's sales tax to be increased from three percent (3%) to four percent (4%) for the period of September 1, 2007, through November 30, 2017; and

WHEREAS, in accordance with Resolution #27 of 2017, the Putnam County Legislature approved the introduction and passage of legislation for the continued authorization of Putnam County's sales tax to be increased from three percent (3%) to four percent (4%) for the period of December 1, 2017, through November 30, 2019, however, the State of New York subsequently extended that increase through November 30, 2020; and

WHEREAS, in accordance with Resolution #68 of 2020, the Putnam County Legislature approved the introduction and passage of legislation for the continued authorization of Putnam County's sales tax to be increased from three percent (3%) to four percent (4%) for the period of December 1, 2020, through November 30, 2023; and

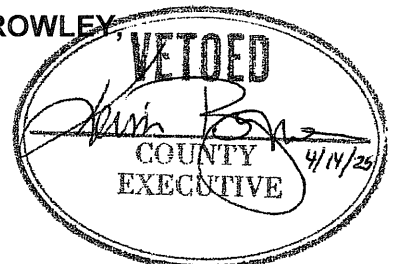
WHEREAS, by Resolution #46 of 2023, the Putnam County Legislature approved the introduction and passage of legislation for the continued authorization of Putnam County's sales tax to be increased from three percent (3%) to four percent (4%) for the period of December 1, 2023, through November 30, 2026, however, the State of New York subsequently only extended that increase through November 30, 2025, which authorization is about to expire; now therefore be it

RESOLVED, that the Putnam County Executive and Putnam County Legislature hereby support and request the introduction and passage of legislation authorizing Putnam County's sales tax rate to be increased from three percent (3.0%) to three and three-quarters percent (3.75%) for the period from December 1, 2025, through November 30, 2028; and be it further

RESOLVED, that the Clerk of the Putnam County Legislature is hereby directed to forward a copy of this Resolution to our State representatives in the State Legislature as well as the Governor and leadership of our State Legislature.

BY ROLL CALL VOTE: FIVE AYES. FOUR NAYS – LEGISLATORS CROWLEY, GOULDMAN, MONTGOMERY AND RUSSO. MOTION CARRIES.

State of New York
ss:
County of Putnam



I hereby certify that the above is a true and exact copy of a resolution passed by the Putnam County Legislature while in session on April 1, 2025.

Dated: April 4, 2025

Signed: *Diane Schonfeld*

Diane Schonfeld
Clerk of the Legislature of Putnam County

**Jacqueline Annabi, Supervisor
Town of Putnam Valley**

**Michael S. Cazzari, Supervisor
Town of Carmel**

**John Van Tassel, Supervisor
Town of Philipstown**

**Jaime McGlasson, Supervisor
Town of Kent**

**Richard Williams, Sr., Supervisor
Town of Patterson**

**Nick Durante, Supervisor
Town of Southeast**

**Kathleen E. Foley, Mayor
Village of Cold Spring**

**James J. Schoenig, Mayor
Village of Brewster**

**Chris Winward, Mayor
Village, of Nelsonville**

April 14, 2025

Honorable Pete Harckham
New York State Senate

Honorable Rob Rolison
New York State Senate

Honorable Dana Levenberg
New York State Assembly

Honorable Matt Slater
New York State Assembly

Re: Putnam County Sales Tax

Dear State Delegation Representatives of Putnam County,

We, the undersigned, represent all the taxpayers of Putnam County. We are a consortium of duly elected Supervisors and Mayors from all nine (9) municipalities representing the nearly one hundred thousand (100,000) residents who call Putnam County home. Earlier this month, a truly historic and unprecedented meeting took place in Putnam Valley where, for the first time ever, all nine (9) municipal leaders came together alongside County Executive Byrne. United in purpose, we voiced collective support for a proposal that pairs county property tax relief with a groundbreaking plan to allocate county sales tax revenue, delivering much-needed local relief to towns and villages across the county.

While towns and villages have been advocating for this type of plan for years, the opportunity to reach this compromise came once the Putnam County legislature failed to extend (not increase) the county's existing sales-tax rate of four percent (4%) past November 30, 2025, voting instead to cut the rate by a quarter percent (0.25%) on April 1st (Resolution #108 of 2025) by a razor-thin margin of five to four (5-4). This occurred months after the County Executive's original request was sent on January 16, 2025, and following numerous legislative meetings which featured confusing public debates between county legislators, while conspicuously excluding the executive branches in our respective municipalities from any discussion.

By choosing not to extend the county's share of its expiring sales-tax rate by one percent (1%), the legislature has not only ignored considerable historical precedent – it has approved every extension since 2007 – but has jeopardized the financing of critical county services by instead favoring a consumption-tax reduction which unfairly benefits those who do not reside in Putnam County and own no property here.

If enacted, the county legislature's attempt to reduce the sales-tax rate would equate to an immediate loss of approximately \$5.3 million for the upcoming county budget. This financial loss would only grow in subsequent years when economic activity is not as robust. For these reasons and more – not least the uncertain future of state tax revenues in the wake of a dramatic macroeconomic reordering – we are urgently requesting two (2) action items of our state legislative members.

Without your immediate support, Putnam County may be forced to deplete its reserves, shift financial burdens onto already stretched Towns and Villages, or resort to raising property taxes in the coming years, placing additional strain on residents and diminishing quality of life across our communities. County Executive Byrne has made it clear he is prepared to veto this short-sighted and potentially harmful

legislative action, but only if a unified, alternative approach backed by all nine municipal leaders of Putnam County can be agreed upon. The decision of all the town and village leaders is clear: we must act together now to avoid these damaging outcomes.

In order to avoid this grim scenario, and in the absence of any effective resolution from the county legislature, we the Town Supervisors and Village Mayors respectfully request that our state delegation members introduce legislation and support an extension of the county's existing sales-tax rate of four percent (4%), in keeping with County Executive Byrne's January 16th requests to the county legislature. We are also calling upon members of the county legislature to hold a special meeting ahead of its next scheduled full meeting on May 6th to support the compromise agreed to by the authors of this letter and to assist the state delegation in moving ahead to pass the required enabling legislation in their respective chambers of the state Legislature. This is a fundamental part of a long-standing legislative process, one the county legislature had reliably supported for nearly two (2) decades. That is, until this year, when their complete failure to act marked a disappointing and unacceptable departure from that commitment.

What does this unanimous partnership mean for the town and village residents who reside in Putnam County as well as the municipal leaders tasked with delivering much-needed services and managing local tax burdens? Together with the county executive, we have agreed to a conceptual framework to maintain the existing sales-tax rate and distribute one-ninth (1/9) of the one percent (1%) extension (symbolic for the six (6) towns and three (3) villages), providing these localities with a total projected share of approximately \$2.44 million, shared as a proportion of a municipality's population. However, this is anything but a handout and most certainly would not be a blank check. Towns and Villages could only use the revenue to support local projects with a public purpose, not plug gaps in operating budgets or float their payroll budgets through the fiscal year. Under the terms of this compromise, residents of every town and village would benefit from a minimum of Fifty Thousand Dollars (\$50,000.00) in local tax relief.

County-supported funding for local capital plans could include programmatic steps, engineering studies, and consultation costs, and expenditures would be closely monitored. As you know, material costs, insurance, and supplies are outstripping many towns' and villages' ability to pay, and this historic revenue-sharing agreement would extend a lifeline to municipalities large and small struggling to provide meaningful relief to their residents while maintaining essential services and addressing lingering infrastructure needs like aging storm and wastewater systems.

By employing this distinct approach to the home-rule process, the county executive can effectively propose a \$1 million cut to the county property-tax levy, coupled with meaningful sales-tax sharing along terms which ensure tax relief for town and village residents. Your action would also contribute to the extension of tax-free purchases from online and brick-and-mortar businesses by Putnam County residents shopping for clothing and shoes under One Hundred and Ten Dollars (\$110.00).

Each of you has at some point privately or publicly called on the county to take steps to share its sales-tax revenue among our towns and villages. Some members of the county legislature have gone further and run on such a platform, only to reverse course this past year. These members neither conferred with the County Executive nor their town and village elected officials and residents and defied the ruling sentiment of constituents with their most recent vote. We are not asking you to countermand the county legislature's recent act with respect to the sales-tax rate. Rather, as our representatives in the state Legislature, you can introduce legislation and present the county government with a home-rule request which contains

provisions for an extension of the existing four percent (4%) sales-tax rate paired with a redirecting of one-ninth (1/9) of one percent (1%) of its revenues with a minimum of Fifty Thousand Dollars (\$50,000.00) in local tax relief to all towns and villages in Putnam County.

Town Supervisors and Village Mayors wrote to the county legislature on February 3th and March 14th, advocating for a sales-tax extension which included a form of sharing, which was largely ignored. Most recently, at the April 1st legislative meeting in Carmel's Historic Courthouse, local officials and residents voiced their opposition to the legislature's actions pertaining to sales tax and its critical importance in funding existing county services. While those attempts have failed, we now have an opportunity unlike any other. For the first time ever, all of Putnam County's municipal leaders at every level – county, town, and village – are united in support of this meaningful and historic compromise. We look to you for your help to introduce, support, and pass enabling legislation to ensure its implementation.

Thank you for your careful consideration of this request. We look forward to working with you and our County Legislature in any capacity we can to achieve the result outlined above. The stakes have never been higher.

Respectfully yours,

Jacqueline Annabi
Supervisor, Town of Putnam Valley

Michael S. Cazzari
Supervisor, Town of Carmel

John Van Fassel
Supervisor Town of Philipstown

Jaime McGlasson
Supervisor, Town of Kent

Richard Williams, Sr.
Supervisor, Town of Patterson

Nick Durante
Supervisor, Town of Southeast

Kathleen E. Foley
Mayor, Village of Cold Spring

James J. Schoenig
Mayor, Village of Brewster

Chris Winward
Mayor, Village, of Nelsonville

cc: Honorable Kevin Byrne
Putnam County Executive

Honorable Amy Sayegh
Chair, Putnam County Legislators

Diane Schonfeld
Clerk, Putnam County Legislature

RESOLUTION

APPROVAL/PUTNAM COUNTY'S REQUEST TO EXTEND ITS ADDITIONAL 1% COUNTY SALES TAX RATE FOR THREE YEARS

WHEREAS, in light of the ongoing fiscal challenges, unfunded mandates and uncertain financial burdens facing Putnam County government and its municipalities, it is appropriate to maintain revenues by extending the previously authorized one percent (1%) County sales tax increase; and

WHEREAS, in accordance with Chapter 113 of the Laws of 2011 and pursuant to Resolution #41 of 2011, Resolution #88 of 2013 and Resolution #38 of 2015, the Putnam County Legislature approved the introduction and passage of legislation for the continued authorization of Putnam County's sales tax to be increased from three percent (3%) to four percent (4%) for the period of September 1, 2007, through November 30, 2017; and

WHEREAS, in accordance with Resolution #27 of 2017, the Putnam County Legislature approved the introduction and passage of legislation for the continued authorization of Putnam County's sales tax to be increased from three percent (3%) to four percent (4%) for the period of December 1, 2017, through November 30, 2019, however, the State of New York subsequently extended that increase through November 30, 2020; and

WHEREAS, in accordance with Resolution #68 of 2020, the Putnam County Legislature approved the introduction and passage of legislation for the continued authorization of Putnam County's sales tax to be increased from three percent (3%) to four percent (4%) for the period of December 1, 2020, through November 30, 2023; and

WHEREAS, by Resolution #46 of 2023, the Putnam County Legislature approved the introduction and passage of legislation for the continued authorization of Putnam County's sales tax to be increased from three percent (3%) to four percent (4%) for the period of December 1, 2023, through November 30, 2026, however, the State of New York subsequently only extended that increase through November 30, 2025, which authorization is about to expire and needs to be renewed; and

WHEREAS, the Putnam County Executive and Putnam County Legislature further determine that as an alternative to dramatically raising real property taxes in Putnam County at the county, town and village levels, it is necessary to renew the expiring one percent (1%) County sales tax increase with the intention of distributing a portion of the revenue with town and village governments for public projects excluding payroll; now therefore be it

RESOLVED, that the Putnam County Executive and Putnam County Legislature hereby support and request the introduction and passage of legislation authorizing the renewal of the expiring one percent (1 %) County sales tax increase for an additional three (3) years, that is, for the period December 1, 2025, through November 30, 2028; and be it further

RESOLVED, that the Clerk of the Putnam County Legislature is hereby directed to forward a copy of this Resolution to our State representatives in the State Legislature as well as the Governor and leadership of our State Legislature.

APPROVAL/SALES TAX REVENUE SHARING BETWEEN PUTNAM COUNTY AND PUTNAM COUNTY TOWNS AND VILLAGES

WHEREAS, Putnam County recognizes the importance of supporting its towns and villages to promote economic stability, provide local tax relief, and enhance essential services; and

WHEREAS, counties sharing sales tax with their local municipalities is a standard practice throughout New York State; and

WHEREAS, sales tax funds may assist the towns and villages in lowering property taxes and fund necessary infrastructure projects, local programs and other essential services; and

WHEREAS, the County has previously shared sales tax revenues with its towns and villages to fund similar projects, programs, and services; and

WHEREAS, the County, in recognition of the success of the municipalities utilizing funding from the County to complete critical projects, is desirous of doing so again; and

WHEREAS, the County, with support from its State representatives, and in anticipation of receiving the renewed one percent (1%) increase to its sales tax rate from the State again pursuant to Resolution #___ of 2025 and the passage of the necessary State legislation, has decided to share a portion of this rate with the towns and villages; and

WHEREAS, County Executive Byrne and the supervisors and mayors of the towns and villages are in unanimous agreement that this is in the best interest of the residents and taxpayers of Putnam County; now therefore be it

RESOLVED, that Putnam County will share a portion of its sales tax revenue with the towns and villages in the County; and be it further

RESOLVED, that these funds are to be utilized by the towns and villages for purposes that serve the public good, including infrastructure and/or critical capital projects, local programs, tax relief, and other essential services. Funds shall not be used for salary and/or payroll purposes; and be it further

RESOLVED, that this amount will be one-ninth (1/9th) of one percent (1%) of the actual, total four percent (4%) sales tax revenue received by the County commencing the next fiscal year (2026) and continuing for the duration of this extension; and be it further

RESOLVED, that the funds shall be allocated to the towns and villages according to their relative populations per the most recent Federal Census; and be it further

RESOLVED, that in order to make the most impact across all of the towns and villages, the County will commit to a minimum of \$50,000 for any municipality whose population-based allocation results in an amount less than this threshold; and be it further

RESOLVED, that the Commissioner of Finance shall estimate and make payable the appropriate amount to the towns and villages on a quarterly basis, with the final quarter taking into account the actual sales tax revenue collected at the close of the fiscal year and making any necessary adjustments; and be it further

RESOLVED, that the County Executive, in coordination with the Commissioner of Finance, shall ensure timely and transparent disbursement of funds to the participating towns and villages; and be it further

RESOLVED, that if any sales tax revenue funds received by a municipality are utilized in a manner inconsistent with this Resolution, the County may recoup any such improperly utilized funds; and be it further

RESOLVED, that the distribution of said funds shall be contingent upon the receiving municipality executing an intermunicipal agreement with Putnam County, as prepared by the Putnam County Attorney and executed by the Putnam County Executive, including such terms as contained herein.

#5

Committee Mtg _____ Resolution # _____
Introduced By _____ Regular Mtg _____
Seconded By _____ Special Mtg _____

**RECONSIDERATION – VETOED RESOLUTION #108 of 2025 - PUTNAM COUNTY'S
REQUEST FOR THE COUNTY SALES TAX RATE TO BE ESTABLISHED AT A RATE OF
3.75% FOR THE PERIOD FROM DECEMBER 1, 2025 THROUGH NOVEMBER 30, 2028**

**RESOLVED, that the County Executive's veto of Resolution #108 of 2025, to
establish the County Sales Tax Rate of 3.75% for the period from December 1, 2025
through November 30, 2028, after Legislative reconsideration, is hereby overridden.**

Legislator Addonizio _____
Legislator Birmingham _____
Legislator Crowley _____
Legislator Ellner _____
Legislator Gouldman _____
Legislator Jonke _____
Legislator Montgomery _____
Legislator Russo _____
Chairwoman Sayegh _____

#6

Committee Mtg _____ Resolution # _____
Introduced By _____ Regular Mtg _____
Seconded By _____ Special Mtg _____

APPROVAL - PUTNAM COUNTY'S REQUEST FOR THE COUNTY SALES TAX RATE TO BE ESTABLISHED AT A RATE OF 3.75% FOR THE PERIOD FROM DECEMBER 1, 2025 THROUGH NOVEMBER 30, 2027

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WHEREAS, by Resolution #46 of 2023, the Putnam County Legislature approved the introduction and passage of legislation for the continued authorization of Putnam County's sales tax to be increased from three percent (3%) to four percent (4%) for the period of December 1, 2023, through November 30, 2026, however, the State of New York subsequently only extended that increase through November 30, 2025, which authorization is about to expire; now therefore be it

RESOLVED, that the Putnam County Executive and Putnam County Legislature hereby support and request the introduction and passage of legislation authorizing Putnam County's sales tax rate to be increased from three percent (3.0%) to three and three-quarters percent (3.75%) for the period from December 1, 2025, through November 30, 2027; and be it further

RESOLVED, that the Clerk of the Putnam County Legislature is hereby directed to forward a copy of this Resolution to our State representatives in the State Legislature as well as the Governor and leadership of our State Legislature.

Legislator Addonizio _____
Legislator Birmingham _____
Legislator Crowley _____
Legislator Ellner _____
Legislator Gouldman _____
Legislator Jonke _____
Legislator Montgomery _____
Legislator Russo _____
Chairwoman Sayegh _____