COURTROOM
1 MUNICIPAL PLAZA
BEACON, NY 12508
AND LIVE VIA ZOOM

Mayor Lee Kyriacou
Councilmember Amber Grant, At Large
Councilmember Paloma Wake, At Large
Councilmember Lastar Gorton, Ward 1
Councilmember Zack Smith, Ward 2
Councilmember Sergei Krasikov, Ward 3
Councilmember Carolyn Glauda, Ward 4
City Administrator Chris White

January 20, 2026
7:00 PM
City Council Agenda

Call to Order

Pledge of Allegiance

Roll Call

Public Comment

Workshop

Overview of HDLO and Process for Nomination of Properties

Appointment of Marisa Lomonaco to the Conservation Advisory Committee

Appointment of Holly O'Grady to the Conservation Advisory Committee

Appointment of Andrew Kurtiak to the Tree Advisory Committee

Appointment of Samuel Schmitz to the Traffic and Safety Planning Committee

Intermunicipal Agreement with the Town of East Fishkill for Tax Assessor Services

Request for an Extension of Authorization to Impose a Room Occupancy Tax

2026 Community Development Block Grant Program

Reports: Mayor, City Council, and City Administrator

Local Laws and Resolutions

1. Resolution No. 11 - Appointing Marisa Lomonaco to the Conservation Advisory Committee
2. Resolution No. 12 - Appointing Holly O'Grady to the Conservation Advisory Committee
3. Resolution No. 13 - Appointing Andrew Kurtiak to the Tree Advisory Committee
4. Resolution No. 14 - Appointing Samuel Schmitz to the Traffic and Safety Planning Committee
5. Resolution No. 15 - Authorizing an Intermunicipal Agreement with the Town of East Fishkill for Tax Assessor Services
6. Resolution No. 16 - Requesting Extension of Authorization to Impose a Room Occupancy Tax
7. Resolution No. 17 - Setting a Public Hearing for the 2026 Community Development Block Grant Program

Approval of Minutes

1. January 5, 2026 Minutes

Public Comment - Second Opportunity

Announcement of Next Meeting: February 2, 2026 at 7:00 p.m.

Adjournment

City of Beacon City Council Agenda
01/20/2026

Title:

Overview of HDLO and Process for Nomination of Properties

ATTACHMENTS

City of Beacon City Council Agenda
01/20/2026

Title:

Appointment of Marisa Lomonaco to the Conservation Advisory Committee

ATTACHMENTS

Marisa Lomonaco Committee Application

Marisa Lomonaco Resume

CITY OF BEACON

COMMITTEE APPLICATION

Name

Marisa Lomonaco

Address

[redacted]

Phone Number

[redacted]

Email

[redacted]

Committee(s) Of Interest

Conservation Advisory Committee

Education Experience

Ithaca College, BFA 2001-2005

Interests & Skills

Design, Art & Architecture, Landscaping, Construction, Sustainable Manufacturing

Areas of Expertise (business, civic, and certifications)

Small business management, design, web development, construction management, project management, Manufacturing.

Reference Name

[redacted]

Reference Email

[redacted]

Reference Phone Number

[redacted]

Reference Relationship

[redacted]

Digital Signature

Marisa Lomonaco

MARISA LOMONACO

[redacted]

OBJECTIVE

My objective is to help our city become more sustainable and to assist the CAC as a member of the business community of Beacon.

SKILLS

Digital marketing, website development, design, organization and project management

WORK EXPERIENCE

Operating Officer | Hudson Valley Brewery | 2017 - present
Responsible for overseeing marketing, human resources, administration, special projects and programs.

Marketing Director | Niche Modern | 2013 - 2016
Led a team of four employees in digital marketing, website development, email marketing strategies, content development, social media and design.

Project Manager | Tallix Fine Art Foundry | 2006 - 2016
Management of architectural and sculptural projects from conception through installation.

EDUCATION

BFA | 2006 | Ithaca College

City of Beacon City Council Agenda
01/20/2026

Title:

Appointment of Holly O'Grady to the Conservation Advisory Committee

ATTACHMENTS

Holly O'Grady Committee Application

Holly O'Grady Bio

CITY OF BEACON

COMMITTEE APPLICATION

Name
Holly O'Grady

Address
[redacted]

Phone Number
[redacted]

Email
[redacted]

Committee(s) Of Interest
Conservation Advisory Committee

Education Experience
M.A., Teachers College, Columbia University, Adult Learning & Leadership M.F.A. University of Wisconsin, Madison, Fine Arts
B.S., University of Wisconsin, Madison, Education

Interests & Skills
Protecting our fragile environment by learning more about native habitats.
Learning by doing...using my yard to increase pollinator visitors. Truly a trial-and-error endeavor but each year I can see improvements.
Creating new pollinator pathways that engage the community. The new pathway at Hiddenbrooke has generated a lot of community conversations.
Beacon history - currently volunteering on a project for the Beacon Historical Society

Areas of Expertise (business, civic, and certifications)
Pollinator Steward Certification, 2024-26, Pollinator Partnership
Climate Steward Program, 2022, Cornell Cooperative Extension
Energy Navigator Program, 2020, Cornell Cooperative Extension
(All programs were 10 - 12 weeks long with additional project work required)

Team development, strategic planning, project management, curriculum design, communications

Treasurer for the Beacon Democratic Committee

Reference Name
[redacted]

Reference Email
[redacted]

Reference Phone Number
[redacted]

Reference Relationship

[redacted]

Digital Signature

Holly O'Grady

Holly O'Grady
Bio since 2019

In 2019 my husband and I moved to Beacon, NY from New York City. One of the attractions of Beacon was the natural beauty and easy access to hiking places. Inspired by the landscape, I decided to learn more about my immediate environment. I enrolled in two semester long courses on the environment from Cornell Cooperative Extension. The second course required an additional 20 + hour project, which is how I came to be involved in creating pollinator pathways. Recognizing that this work might be more effective if there was a team, I enlisted two very talented gardeners to join me. We have been working together since 2022.

Beacon Pollinator Timeline:

Year	Projects
2022	• Became a working group of the CAC • Developed proposal for Beacon City School District for pollinator pathways
2023	• Received a $3,000 budget to build pathways at three elementary schools • Worked with each school to design and build pathways

2024	• Offered two community meetings at the Rec Center
	    o How to Build a Pollinator Pathway
	    o Creating a Winter Habitat
	• Worked with the Parks Department and Sloop Club to update pathway by the club
	• Worked with the Parks Department to start the Hiddenbrooke Pathway

2025	• Completed our first winter seed planting at Hiddenbrooke
	• Community meetings:
	    o How to Artfully Create a Pathway
	    o Methods to Eradicate Japanese Knotweed
	• Earth Day garden prep at the Sloop club and Forrestal
	• Conducted a native plant sale with DEC plants
	• In progress designing a pathway on the Greenway Trail at the Arno
	• Projected collaboration with Common Ground to build a children's pollinator pathway at their farm

Bio prior to 2019:

Extensive experience as an organizational development specialist focusing on leadership programs for corporations, hospitals and educational institutions.

City of Beacon City Council Agenda
01/20/2026

Title:

Appointment of Andrew Kurtiak to the Tree Advisory Committee

ATTACHMENTS

Andrew Kurtiak Committee Application

Andrew Kurtiak Resume

CITY OF BEACON

COMMITTEE APPLICATION

Name
Andrew Kurtiak

Address
[redacted]

Phone Number
[redacted]

Email
[redacted]

Committee(s) Of Interest
Tree Committee

Education Experience
High School Graduate from North Hunterdon High School in 2019.
B.S. in Computer Engineering Magna Cum Laude from Rutgers 2023.

Interests & Skills
Interests: trees, environmental conservation, trails and parks, community, infrastructure

Reference Name
[redacted]

Reference Email
[redacted]

Reference Phone Number
[redacted]

Reference Relationship
[redacted]

Digital Signature
Andrew Kurtiak

Andrew Kurtiak

[redacted]

[redacted]

Summary: Firmware and DevOps developer with a strong background in assembly language programming, processor development, and DevOps infrastructure. Skilled at bridging the gap between hardware and software to create efficient, high-performance embedded systems. Experienced in diagnosing and resolving hardware issues, optimizing development workflows, and mentoring junior engineers. Seeking opportunities to contribute to innovative processor technology while streamlining engineering processes.

Education

B.S. in Computer Engineering, Spring 2023
Rutgers University, New Brunswick, New Jersey
GPA: 3.7/4.0

Working Experience

International Business Machines (IBM) (2022 - Present)

Firmware/Hardware Developer

- Developed critical firmware features in assembly language, enhancing hardware to software integration for improved performance
- Diagnosed and resolved hardware deficiencies, implementing firmware based optimizations ensuring system reliability and performance
- Engineered robust DevOps infrastructure using high level programming languages, container management and cloud solutions, streamlining build processes
- Mentored team of junior developers, providing technical guidance ensuring consistent delivery of high quality code

Camp Carr YMCA Day Camp (2017 - 2018)

Camp Counselor

- Trained counselors in time management, teamwork, and leadership, fostering a positive camp environment
- Mediated interpersonal conflicts among campers and staff, applying effective communication strategies for resolution

Projects

Ethereum Payroll System using Solidity (2021)

Software Development

- Developed blockchain-based payroll system using Solidity, ensuring secure and decentralized transaction processing
- Implemented Git/GitHub workflows to facilitate smooth collaboration and version control in a team setting
- Designed an intuitive front-end interface using HTML/CSS, improving usability for end users

Technical Skills

CI/CD	Assembly Languages	Python
Docker	Debugging	C/C++
Git/GitHub	Web Design	Problem-Solving
Agile Development	Data Analytics	Microsoft Office

Academic Skills

Computer Architecture	Logic Design	Data Structures
Engineering Economics	Circuit Analysis	Operating Systems
Linear Systems & Signals	Network Engineering	Calculus I-IV

City of Beacon City Council Agenda
01/20/2026

Title:

Appointment of Samuel Schmitz to the Traffic and Safety Planning Committee

ATTACHMENTS

Samuel Schmitz Committee Application

Samuel Schmitz Resume

CITY OF BEACON

COMMITTEE APPLICATION

Name
Samuel Schmitz

Address
[redacted]

Phone Number
[redacted]

Email
[redacted]

Committee(s) Of Interest
Traffic Safety Committee

Education Experience
Architecture Masters Degree
Bachelor Degree in Environmental Design
Licensed Architect in the State of New York

Interests & Skills
I am interested in urban and community design, including relationships between traffic and pedestrians (qualitative and performative).
I have over 18 years in architecture and master planning.
I have experience in both conceptual design and analysis, design documentation, and construction.

Areas of Expertise (business, civic, and certifications)
Architecture and planning.
Experience designing and collaborating with civil engineers, traffic planners, urban/zoning planners, and landscape architects.

Reference Name
[redacted]

Reference Address
[redacted]

Reference Email
[redacted]

Reference Phone Number
[redacted]

Reference Relationship
[redacted]

Digital Signature
Samuel Lee Schmitz

Samuel Lee Schmitz – AIA, LEED BD+C

[redacted]

Professional

Summary 19+ years of working and consulting professionally in architecture, planning, and construction

- Typologies ranging from hospitality, multi & single family residential, office, institutional, and retail
- Scales ranging from single buildings to 20-year multi-building masterplans
- Phases ranging from programming & concept though construction administration
- Perform Property Condition Assessments (PCAs) on buildings, developments, and real estate transactions
- Perform preliminary construction analysis for investors and lenders on new construction

2022 - Current **MarxOkubo** White Plains, NY

- *Senior Associate*
  Perform Property Condition Assessments (PCAs) to assist property owners and/or investors to understand repairs, maintenance, updates, and various other items required for buildings and properties in developing capital expenditure forecasts.
  Assist investors and/or lenders with preliminary construction analysis on new construction to evaluate contracts, budgets, constructions documents, schedules, and potential associated risks.

2021 - 2022 **Architectural Consultant** New York, NY

- *Project Manager & Designer* - Grace Beach Residence, Warroad, MN / *Private Commission*
- *Project Consultant* - Melzer Residence, Bozeman, MT / *Collaboration with Studio BEDA*

2016 – 2021 **FXCollaborative** New York, NY

- *Project Manager* - 7900 Wisconsin, Bethesda, MD
  Main point of contact to owner & contractor & design consultants, engaged in construction payment requisitions & change order reviews, leader of rfi & submittal process, and monitored project staffing & hours
- *Project Architect* - 420 Carroll St, Brooklyn, NY
- *Project Leader* - 555 E Street, Washington D.C.

2015 - 2016 **Sage & Coombe Architects** New York, NY

- *Consultant* - Renovation of Robert Moses Comfort Stations, NYC Parks & Recreation

2007 - 2015 **Kohn Pedersen Fox** New York, NY

- *Project Leader* - Drexel/30st Station Masterplan, Philadelphia, PA
- *Project Leader* - Centra II Masterplan, MetroPark, NJ
- *Construction Administration Team* - Goldman Sachs Conrad Hotel, New York, NY
  ALIS Development of the Year
- *Drawing Set Manager* - Riverside 66, Tianjin, China
  AIA New York Chapter Design Award
- *Lead Designer* - Private Residence*,* Cairo, Egypt
  Project selected to represent firm for AIA New York Chapter Design Awards

2004 -2005 **Intrinsik Architecture** Bozeman, MT

- *Lead Designer* - North Black Row Townhouses, Bozeman, MT
  Montana AIA Honor Award
- *Lead Draftsman* - Restricted Lot Size Homes, Bozeman, MT

Accreditations Registered Architect in the State of New York, AIA, LEED BD+C

Academic

2019 - Present **Pratt University,** Brooklyn, NY

- *Visiting Critic* - Urban Design Supertall Studio

2013 **Montana State University,** Bozeman, MT

- *Visiting Critic* - 3rd Year Design Studio

Construction

1996-2003, 2006 **Valley Builders,** Red Lake Falls, MN

- *Contractor* - Residential & Commercial Construction (with father)

Education

2006 **Master of Architecture,** Montana State University, Bozeman, MT - GPA 3.66

- *Graduate Teaching Assistant* - 1st Year Design Studio
- *Thesis* - Parking: Rethinking Pedestrian & Vehicular Experience

2005 **Bachelor of Arts in Environmental Design,** Montana State University Bozeman, MT - GPA 3.50

- *Semester Abroad* - Studied architecture, history, and urban design in South America
- *4th Year Studio* - Municipal baseball complex competition design winner

2000 **AAS Architectural Technology and Design,** NCTC, Thief River Falls, MN - GPA 3.72

- *Honors* - Phi Theta Kappa National Honor Society

City of Beacon City Council Agenda
01/20/2026

Title:

Intermunicipal Agreement with the Town of East Fishkill for Tax Assessor Services

ATTACHMENTS

Keane & Beane, P.C. Memorandum Regarding an Intermunicipal Agreement with the Town of East Fishkill for Tax Assessor Services

Intermunicipal Agreement with the Town of East Fishkill for Tax Assessor Services

KEANE & BEANE P.C.
ATTORNEYS AT LAW

Westchester
445 Hamilton Avenue
Suite 1500
White Plains, NY 10601
Phone 914.946.4777

Long Island
534 Broadhollow Road
Suite 460
Melville, NY 11747
Phone 631.776.5910

Mid-Hudson
200 Westage Business Center
Suite 120
Fishkill, NY 12524
Phone 845.896.0120

New York City
60 East 42nd Street
Suite 810
New York, NY 10165
Phone 646.794.5747

MEMORANDUM

TO: **Lee Kyriacou, Mayor**
Members of the Beacon City Council

FROM: **Keane & Beane, P.C.**

RE: **Inter-municipal Agreement with Town of East Fishkill - Shared Assessor Services**

DATE: **January 15, 2026**

Included with the City Council's agenda packet is a proposed Inter-municipal Agreement ("IMA") with the Town of East Fishkill for the use of a shared Assessor of real property taxes (the "Assessor"). For nearly two (2) decades the City of Beacon (the "City") and the Town of East Fishkill (the "Town") have jointly appointed the same individual to serve as each municipality's Assessor of real property taxes. The Assessor was last jointly appointed in October 2025 for a statutory term of six (6) years, which is set to expire on September 30, 2031.

Pursuant to N.Y. Real Property Tax Law §§ 576, "a person may be appointed to and hold the office assessor in more than one city, town, village or combination thereof" pursuant to an IMA (commonly known as a "shared" or "joint" assessor). Article 5-G of the N.Y. General Municipal Law authorizes municipalities to enter into an IMA approved by the governing body of such municipality.

The current IMA was adopted in 2007. However, the 2007 IMA needs to be replaced and updated to accurately reflect the Assessor's working schedule between the City and Town, as well as an updated cost sharing plan. The Assessor works in the City on Beacon tax matters every Friday and every other Tuesday. The Assessor spends the remainder of the time working in the Town on East Fishkill tax matters.

The Assessor will be considered for all lawful purposes to be an employee of the Town (e.g., salary and make the employer's contributions for retirement, social security, health insurance, workers compensation, and other similar benefits). The City will reimburse the Town thirty percent (30%) of all costs actually incurred by the Town as the employer of the Assessor. The Town will provide the City with an invoice by November 1st each year detailing the costs of employing the Assessor in the following year. The City will make two (2) installment payments to the Town each year covering the City's share: the first is due by January 15th and the second is due by July 15th.

To give the IMA effect, the City and the Town are required to jointly appoint the same person to the Assessor position. The IMA provides for automatic renewal at the end of the first term until it is expressly terminated by either party.

If the City and Town desire to terminate the IMA for any reason or cannot agree upon the appointment of a single person to serve as a shared Assessor, then the IMA may be terminated pursuant to Paragraph 13 of the IMA. Upon termination, the City would appoint it's own Assessor of real property taxes.

Please do not hesitate to contact us with any questions. Thank you.

cc: Chris White, City Administrator
Sara Morris, Human Resources
Kathy Martin, City Assessor

INTERMUNICIPAL AGREEMENT

THIS INTERMUNICIPAL AGREEMENT ("IMA") made as of the ___ day of January 2026, by and between the **Town of East Fishkill,** a municipal corporation with an address of 330 Route 376, Hopewell Junction, New York 12533 (the **"Town"**) and the **City of Beacon**, a municipal corporation with an address of 1 Municipal Plaza, Beacon, New York 12508 (the **"City"**). The Town of East Fishkill and the City of Beacon are collectively referred to hereinafter as the **"Parties"** and each a **"Party"**.

WITNESSETH

WHEREAS, the Parties have cooperated for nearly two decades on sharing an Assessor; and

WHEREAS, the Parties are interested in continuing this arrangement with some minor modifications found in this Agreement; and

WHEREAS, the Parties are empowered to enter into a municipal cooperative agreement to appoint one Assessor to hold office in both the Town of East Fishkill and the City of Beacon pursuant to Sections 576 and 579 of the Real Property Tax Law and Article 5-G of the General Municipal Law;

NOW, THEREFORE, for good and valuable consideration, the receipt and legal sufficiency of which are hereby acknowledged, the Parties hereby covenant and agree as follows:

1. **Assessor.** Pursuant to Real Property Tax Law Section 576, the Parties hereby agree to jointly appoint the same individual to serve as the Assessor for the Town and City in the manner prescribed by law. *See* Real Property Tax Law Section 310; *see also* Beacon City Charter Section 4.07. The Parties further agree to follow all appointment procedures for the Assessor in conformance with the Real Property Tax Law. Should the Assessor position become vacant, for any reason, then the Parties agree to jointly conduct interviews of persons seeking appointment to the office of the Assessor in the Town and City.

2. **Responsibility.** The Assessor shall be jointly responsible for fulfilling all duties of the Assessor in both the Town and City, as required by Law. The Assessor shall spend three days every two weeks in the City (e.g. every Friday and every other Tuesday) and the remainder of the time in the Town.

3. **Employee of the Town.** The Assessor shall for all purposes be deemed to be an employee of the Town. The Town shall pay the Assessor's salary and make the employer's contributions for retirement, social security, health insurance, workers compensation, and other similar benefits. The City agrees to reimburse the Town thirty percent (30%) of all costs actually incurred by the Town as employer of the Assessor, including, but not limited to, the Assessor's salary, pension contributions, statutorily required training, and the employee benefits provided by the Town of East Fishkill as employer.

4. **Payment Schedule.** By November 1st of each year, the Town shall provide an invoice to the City detailing the total cost of the Assessor and the City's share for the upcoming year. The City shall make its share of payment for the Assessor to the Town in two installments each year: one-half by January 15^{th} of each year and one-half by July 15^{th} of each year. The payments shall be paid to the Town Comptroller of the Town of East Fishkill.

5. **Governing Law.** This Agreement and the rights and duties of the Parties hereunder shall be governed by and shall be construed, enforced and performed in accordance with the laws of the State of New York.

6. **Dispute Resolution.** The Parties agree to resolve any disputes in good faith. Upon failure of the Parties to settle disputes or disagreement arising between themselves as to the provisions of the Agreement, including the failure of one Party to pay its share of the costs and expenses incurred under this Agreement, such disputes or disagreement shall be submitted first to non-binding Mediation. If after Mediation the Parties are unable to resolve their Dispute, then binding arbitration shall be conducted using an Arbitrator from NAM or AAA.

7. **Severability.** If any term or provision of this Agreement or the application thereof to any persons or circumstances shall, to any extent be invalid or unenforceable, the remainder of this Agreement or the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

8. **No Modification.** This Agreement may not be effectively amended, changed, modified, altered or terminated unless such an amendment, change, modification, alteration or termination is in writing, intended for such purpose, and executed by the Parties hereto.

9. **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which shall constitute one and the same instrument. The Parties agree that a scanned or electronically reproduced copy or image of this Agreement bearing the signatures of the Parties hereto shall be deemed an original and may be introduced or submitted in any action or proceeding as competent evidence of the execution, terms and existence of this Agreement notwithstanding the failure or inability to produce or tender an original, executed counterpart of this Agreement and without the requirement that the unavailability of such original, executed counterpart of this Agreement first be proven.

10. **Joint Work product.** This Agreement shall be considered the work product of all Parties hereto, and, therefore, no rule of strict construction shall be applied against any Party.

11. **Authorization to Sign.** All signatories are legally authorized to sign on behalf of the respective legal entity.

12. **Term.** This Agreement shall be effective upon full execution of this agreement until September 30, 2031, and shall thereafter renew automatically for new six (6) year terms unless terminated by either Party pursuant to Paragraph 13 of this Agreement.

13. **Termination.** This Agreement may only be terminated after adoption of a resolution from either the Town Board or City Council approving the termination for any reason by either Party in its sole discretion and after 90 days have passed since the notice of termination is transmitted to the other Party. The 90-day period shall commence after the approved resolution terminating the agreement is transmitted via certified mail, return receipt requested, to the Clerk of the other municipality. Notwithstanding the above, pursuant to Real Property Tax Law Section 579(4)(c) the termination resolution must be adopted at least forty-five (45) days before the taxable status date of the first assessment roll to which it is to apply. In the event this agreement terminates for any reason thereby requiring the City to appoint a sole assessor, the City's obligation to reimburse the Town pursuant to Sections 3 & 4 above shall cease upon the date of termination, except that the City shall reimburse the Town a pro-rata portion of such reimbursement through the date of termination, which sum shall be payable within forty-five (45) calendar dates of receipt of an invoice from the Town requesting said reimbursement.

14. **Entire Agreement.** This Agreement constitutes the entire agreement of the Parties regarding the subject matter of this Agreement and all prior or contemporaneous agreements, understandings, representations and statements, oral or written, are hereby merged herein.

IN WITNESS WHEREOF, the Parties have caused this instrument to be duly executed the day and year as first above written.

TOWN OF EAST FISHKILL

By: ______________________________

Nicholas D'Alessandro
Town Supervisor

CITY OF BEACON

By: ______________________________

Lee Kyriacou
Mayor

City of Beacon City Council Agenda
01/20/2026

<u>Title:</u>

Request for an Extension of Authorization to Impose a Room Occupancy Tax

ATTACHMENTS

Keane & Beane, P.C. Memorandum Regarding Extension of the Room Occupancy Tax

NYS Tax Law 1202-mm: Hotel or Motel Taxes in the City of Beacon

City of Beacon Room Occupancy Tax

KEANE & BEANE P.C.
ATTORNEYS AT LAW

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Suite 1500
White Plains, NY 10601
Phone 914.946.4777

Long Island
534 Broadhollow Road
Suite 460
Melville, NY 11747
Phone 631.776.5910

Mid-Hudson
200 Westage Business Center
Suite 120
Fishkill, NY 12524
Phone 845.896.0120

New York City
60 East 42nd Street
Suite 810
New York, NY 10165
Phone 646.794.5747

MEMORANDUM

TO: **Lee Kyriacou, Mayor**
Members of the City Council

FROM: **Keane & Beane, P.C.**

RE: **Extension of Local Room Occupancy Tax on Hotels, Motels, and Short-Term Rentals**

DATE: **January 13, 2026**

For the City Council's consideration is a resolution seeking an extension from the New York Legislature of special legislation authorizing the City of Beacon to impose a room occupancy tax on hotels, motels, and short-term rentals. The special legislation is codified under New York State Tax Law §1202-mm and is set to expire on August 23, 2026, unless extended by the New York Legislature.

While the enabling statute is brief and only includes a few key provisions, the City's local law, adopted in 2024, was modeled after other municipalities and counties with the same room occupancy tax authorization. Approximately 100 jurisdictions in New York have the same or similar ability to impose this room occupancy tax on hotels, motels, and short-term rentals. A copy of the enabling statute is attached to this memorandum. Please find below a summary of the local law's provisions.[1]

<u>Decision Areas</u>:

1. <u>Taxation amount</u>: The enabling statute permits a tax not to exceed 5% of the per diem rate for each room. The City imposes a 2% tax.

2. <u>Effective Date</u>. The local law went into effect on January 1, 2025. Existing operators had a ten-day grace period to register their establishment, and new operators have a three-day grace period.

3. <u>Filing of Tax Returns and Collection of the Tax</u>. The local law provides for the quarterly filing of tax returns and collection of taxes.

4. <u>Penalties and Fines</u>. The local law establishes a 5% penalty of the amount of tax due for filing to file a return or pay over the tax due, plus an interest rate of 1%

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[1] This memorandum is an updated version of the 2024 memorandum provided to the City Council when the room occupancy tax local law was still under consideration.

for each month of delay. However, this penalty may be waived by the Director of Finance if the delay is excusable. Violations of the proposed local law are also punishable as a misdemeanor with a fine not to exceed $1,000 or incarceration for up to one (1) year, or both. This criminal penalty is consistent with other municipalities our office surveyed.

Overview:

The room occupancy tax on hotels, motels, and short-term rentals is paid by those who stay at such establishments. However, the operators are personally liable for the collection and payment of the tax to the City.[2] All revenues collected from the room occupancy tax must be deposited into the City's general fund, but may be used for any lawful purpose. The room occupancy tax is also required to be stated and charged separately from the room rate on any records, bill, or statement issued by the operator. Permanent residents (i.e., at least 90 days of consecutive occupancy), "exempt occupants" (those receiving certain types of public assistance), as well as governmental entities and most not-for-profits are exempt from the room occupancy tax.

Registration:

Once registered with the City of Beacon, the Director of Finance issues the operator a Certificate of Authority, which is also required to be displayed in a conspicuous place. The Certificate of Authority is non-transferable and must be surrendered to the City upon closure or transfer of ownership. Operators who fail to register, collect, or remit the tax could face penalties, interest, fines, and/or jail.

Returns & Refunds:

The local law provides that operators must file a tax return with the City of Beacon four times per year. This schedule is consistent with other local room occupancy taxes. Returns are due within 20 business days of March 30th, June 30th, September 30th, and December 31st. The Director of Finance, however, has the discretion to request returns be filed for other periods and on such dates as determined to be appropriate (e.g., in the event of a holiday or emergency). Operators who believe they have overpaid the tax due may submit a request for a return of the overpaid amount within one year of payment by the occupant to the operator. However, if a refund is determined to be owed, the Director of Finance cannot remit the refund until the operator establishes it has already repaid the occupant.

Please do not hesitate to contact our office with any questions. Thank you.

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[2] The tax is currently collected by Dutchess County and then transferred to the City of Beacon. As the County already imposed a room occupancy tax, it is more efficient and effective for operators to remit payment to the County than to have to file separately with the City and County.

McKinney's Consolidated Laws of New York Annotated
Tax Law (Refs & Annos)
Chapter Sixty. Of the Consolidated Laws
Article 29. Taxes Authorized for Cities, Counties and School Districts (Refs & Annos)
Part I. Authority to Impose Taxes
Subpart A. Taxes Administered by Cities, Counties and School Districts

McKinney's Tax Law § 1202-mm

§ 1202-mm. Hotel or motel taxes in the city of Beacon

Effective: August 23, 2023
Currentness

<[Expires and deemed repealed Aug. 23, 2026, pursuant to L.2023, c. 295, § 2.]>

(1) Notwithstanding any other provisions of law to the contrary, the city of Beacon, in the county of Dutchess, is hereby authorized and empowered to adopt and amend local laws imposing in such city a tax, in addition to any other tax authorized and imposed pursuant to this article such as the legislature has or would have the power and authority to impose upon persons occupying hotel or motel rooms in such city. For the purposes of this section, the term “hotel” or “motel” shall mean and include any facility consisting of rentable units and providing lodging on an overnight basis and shall include those facilities designated and commonly known as “bed and breakfast” and “tourist” facilities. The rates of such tax shall not exceed five percent of the per diem rental rate for each room, provided however, that such tax shall not be applicable to a permanent resident of a hotel or motel. For the purposes of this section the term “permanent resident” shall mean a person occupying any room or rooms in a hotel or motel for at least ninety consecutive days.

(2) Such tax may be collected and administered by the chief fiscal officer of the city of Beacon by such means and in such manner as other taxes which are now collected and administered by such officer or as otherwise may be provided by such local law.

(3) Such local laws may provide that any tax imposed shall be paid by the person liable therefor to the owner of the hotel or motel room occupied or to the person entitled to be paid the rent or charge for the hotel or motel room occupied for and on account of the city of Beacon imposing the tax and that such owner or person entitled to be paid the rent or charge shall be liable for the collection and payment of the tax; and that such owner or person entitled to be paid the rent or charge shall have the same right in respect to collecting the tax from the person occupying the hotel or motel room, or in respect to nonpayment of the tax by the person occupying the hotel or motel room, as if the tax were a part of the rent or charge and payable at the same time as the rent or charge; provided, however, that the chief fiscal officer of the city, specified in such local law, shall be joined as a party in any action or proceeding brought to collect the tax by the owner or by the person entitled to be paid the rent or charge.

(4) Such local laws may provide for the filing of returns and the payment of the tax on a monthly basis or on the basis of any longer or shorter period of time.

(5) This section shall not authorize the imposition of such tax upon any transaction, by or with any of the following in accordance with section twelve hundred thirty of this article:

a. The state of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or the Dominion of Canada), improvement district or other political subdivision of the state;

b. The United States of America, insofar as it is immune from taxation;

c. Any corporation or association, or trust, or community chest, fund or foundation organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this paragraph shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this paragraph.

(6) Any final determination of the amount of any tax payable hereunder shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under article seventy-eight of the civil practice law and rules if application therefor is made to the supreme court within thirty days after the giving of the notice of such final determination, provided, however, that any such proceeding under article seventy-eight of the civil practice law and rules shall not be instituted unless:

a. The amount of any tax sought to be reviewed, with such interest and penalties thereon as may be provided for by local law shall be first deposited and there is filed an undertaking, issued by a surety company authorized to transact business in this state and approved by the superintendent of financial services of this state as to solvency and responsibility, in such amount as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding; or

b. At the option of the petitioner such undertaking may be in a sum sufficient to cover the taxes, interests and penalties stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest or penalties as a condition precedent to the application.

(7) Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the proper fiscal officer or officers, and such officer or officers shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under article seventy-eight of the civil practice law and rules, provided, however, that such proceeding is instituted within thirty days after the giving of the notice of such denial, that a final determination of tax due was not previously made, and that an undertaking is filed with the proper fiscal officer or officers in such amount and with such sureties as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

(8) Except in the case of a wilfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return, provided, however, that where no return has been filed as provided by law the tax may be assessed at any time.

(9) All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the city of Beacon and shall be credited to and deposited in the general fund of the city. Such revenues may be used for any lawful purpose.

(10) If any provision of this section or the application thereof to any person or circumstance shall be held invalid, the remainder of this section and the application of such provision to other persons or circumstances shall not be affected thereby.

Credits

(Added L.2023, c. 295, § 1, eff. Aug. 23, 2023.)

McKinney's Tax Law § 1202-mm, NY TAX § 1202-mm
Current through L.2023, chapters 1 to 480. Some statute sections may be more current, see credits for details.

End of Document

ARTICLE XIII
Room Occupancy Tax
[Adopted 11-4-2024 by L.L. No. 10-2024]

§ 199-59. Purpose.

Pursuant to home rule legislation enacted by the New York State Legislature, Article 29, § 1202-mm, of the New York State Tax Law, the City of Beacon is authorized to adopt a local law relating to the implementation and assessment of tax on persons occupying hotel and motel rooms in the City of Beacon.

§ 199-60. Definitions.

For the purposes of this article, the following terms shall have the following meanings:

DIRECTOR OF FINANCE — The Director of Finance of the City of Beacon, or such other person as may be designated by the City Council to administer and collect the tax provided for under this article.

EFFECTIVE DATE — January 1, 2025.

EXEMPT OCCUPANT — Any occupant of any room or rooms in a hotel whose rent is paid from public assistance from the County of Dutchess shall be deemed an "exempt occupant" with respect to the period of such occupancy, regardless of the length thereof.

HOSTING COMPANY — An internet, application, technology, and/or similarly based service through which a third party desiring to offer lodging (a "host") and a third party desiring to book lodging (a "guest") for one or more nights have the opportunity to communicate, negotiate, and consummate a booking transaction for transient lodging accommodations pursuant to a direct agreement between a host and guest to which the hosting company is not a party but still facilitates and is entitled to receive payments for rent on behalf of or for the host. Merely publishing an advertisement for transient accommodations does not make the publisher a hosting company.

HOTEL or MOTEL — Any facility, or portion thereof, consisting of rentable units and providing lodging of guests on an overnight basis. For the purposes of this article, the term "hotel" shall mean and include any facility providing lodging on an overnight basis, including those facilities designated and commonly known as "bed-and-breakfast" and "tourist" facilities, and shall include but not be limited to hotels, motels, tourist homes, motel courts, bed-and-breakfast establishments, short-term rentals, vacation rentals, clubs or similar facilities, whether or not meals are served to guests or residents thereof, and/or a location that is otherwise made available for transient lodging accommodation for rent directly by the owner or through an agent, operator or hosting companies.

OCCUPANCY — The use or possession, or the right to the use or possession, of any room in a hotel.

OCCUPANT — A person who, for a consideration, uses, possesses or has the right to use or possess any room in a hotel under any lease, concession, permit, right of access, license to use or other agreement or otherwise.

OPERATOR — Any person operating a hotel in the City of Beacon, including, but not limited to, an owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee or any other person otherwise operating such hotel.

PERMANENT RESIDENT — Any person occupying any room or rooms in a hotel for at least 60 consecutive calendar days shall be considered a "permanent resident."

PERSON — An individual, partnership, society, association, joint-stock company, corporation, estate, receiver, trustee, assignee, referee or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, or any combination of the foregoing.

RENT — The per diem rental rate or charge received for occupancy of each room, valued in money, whether received in money or otherwise, for the occupancy of a room in a hotel for any period of time.

RETURN — Any return filed or required to be filed as provided herein.

ROOM — Any room or rooms of any kind in any part or portion of a hotel, which is available for or let out for any purpose other than a place of assembly.

ROOM REMARKETER — A person who reserves, arranges for, conveys, or furnishes occupancy, whether directly or indirectly, to an occupant for rent in an amount determined by the room remarketer, directly or indirectly, whether pursuant to a written or other agreement. Such person's ability or authority to reserve, arrange for, convey, or furnish occupancy directly or indirectly, and to determine rent therefor, shall be the rights of a room remarketer. A room remarketer is not a permanent resident with respect to a room for which such person has the rights of a room remarketer.

§ 199-61. Imposition of tax.

On and after January 1, 2025, a tax of 2% shall be paid based upon the per diem retail rental rate for every occupancy of a room or rooms in a hotel or motel in the City of Beacon, except that such tax shall not be imposed upon a permanent resident thereof, or an exempt occupant, as otherwise provided herein.

§ 199-62. Exemptions.

Except as otherwise provided herein, any use or occupancy by any of the following shall not be subject to the tax imposed by this article.

A. The State of New York, or any of its agencies or instrumentalities, any public corporation (including a public corporation created pursuant to agreement or compact with another state or the Dominion of Canada), improvement district or other political subdivision of the state.

B. The United States of America, or any of its agencies and instrumentalities, insofar as it is immune from taxation.

C. Any corporation or association, or trust, or community chest, fund or foundation organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this subsection shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this section.

D. A permanent resident of a hotel or motel, notwithstanding that the tax shall be charged for each and every day of occupancy until permanent residency is established.

E. Any occupant of any room or rooms in a hotel whose rent is paid from public assistance from a political subdivision of the State of New York, the United States of America, or similar public assistance from another state or territory of the United States of America, with respect to the period of such occupancy, regardless of the length thereof.

§ 199-63. Territorial limits.

The tax imposed under this article shall only apply within the territorial limits of the City of Beacon.

§ 199-64. Registration.

A. Within 10 days after the effective date of this article or, in the case of operators commencing business after such effective date, within three days after such commencement or opening, every operator shall file with the Director of Finance a certificate of registration in a form prescribed by the Director of Finance.

B. The Director of Finance shall, within five days after such registration, issue without charge to each operator a certificate of authority empowering such operator to collect the tax from the occupant and a duplicate thereof for each additional hotel of such operator. Each certificate or duplicate shall state the hotel to which it is applicable.

C. The operator shall prominently display the certificate of authority or duplicate in the hotel in such a manner that it may be seen and noticed by all occupants and persons seeking occupancy.

D. A certificate of authority shall be nonassignable and nontransferable and shall be surrendered immediately to the Director of Finance upon the cessation of business at the hotel named or upon the sale or transfer of the hotel business or land thereof.

§ 199-65. Administration and collection.

A. The tax imposed by this article shall be administered and collected by the Director of Finance or such other City employee as the Director of Finance may designate by such means and in such manner as are other taxes which are now collected and administered or as otherwise provided by this article.

B. The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon every evidence of occupancy or any bill or state of charges made for said occupancy issued or delivered by the operator as trustee for and on account of the City, and the operator shall be liable for the collection thereof and for the tax. The operator and any officer of any corporate operator shall be personally liable for the tax collected or required to be collected under this article, and the operator shall have the same right in respect to collecting the tax from the occupant, or in respect to the nonpayment of the tax by the occupant, as if the tax were owing, including all rights of eviction, dispossession, repossession, and enforcement of any innkeeper's lien that such person may have in the event of nonpayment of the rent by the occupant; provided, however, that the Director of Finance or employees or agents duly designated by the Director of Finance shall be joined as a party in any action or proceeding brought by the operator to collect and enforce collection of the tax.

C. Hosting companies and/or room remarketers shall collect and remit the applicable tax to the City, as the collector, for booking transactions completed through the respective hosting company or room remarketer for hotels located within the City; and the host or operator of the hotel who is not the collector hosting company or room remarketer shall not be responsible for collecting and remitting the tax to the City on any transaction for which it has received confirmation that the hosting company or room remarketer has collected the aforementioned tax and remitted it back to the City; otherwise, operators or hosts of hotels and motels shall be liable for the collection and remittance of the tax. For the sole purposes of tax registration, collection, and remittance under this article, a hosting company or room remarketer shall assume and be limited to the duties of hotel/motel operator for only those booking transactions completed through the respective hosting company or room remarketer.

(1) If the hosting company or room remarketer fails to separately state the tax on the rent on a sales slip, invoice, receipt or other statement of the transaction between the hosting company or room remarketer and the occupant or fails to maintain records of all prices of all components of a transaction covered by this article, the entire consideration shall be treated as rent subject to tax under the article. Nothing herein shall be construed to be subject to tax or exempt from tax any service or property or amusement charge or other items otherwise subject to tax or exempt from tax under any other New York State law. A hosting company's or room remarketer's records of the consideration payable for all components of a transaction covered by this article are records required to be maintained for purposes of § 199-66 of this article.

(2) In regard to the collection of tax on occupancies by hosting companies and room remarketers, the requirements of this article shall be deemed satisfied if the hosting company or room remarketer provides the customer and/or occupant a sales slip, invoice, receipt or other statement of the price prior to the customer and/or occupant's completion of occupancy, on which the amount of tax due under this article is stated. The hosting company or room remarketer must keep a copy of the sales, slip, invoice, receipt or statement as required by § 199-66 of this article, or must keep electronic records that accurately reflect the information on the sales slip, invoice, receipt or statement provided to the customer and/or occupant.

D. Except where the occupant has paid rent in full prior to the effective date, the tax imposed by this article shall be paid upon any occupancy on and after the effective date, even if such occupancy is contracted or agreed to pursuant to a contract, lease or other arrangement made prior to the effective date. Where rent is paid or charged or billed or falls due on either a weekly, monthly or other term basis, the rent so paid, charged, billed or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after the effective date of this article.

E. For the purpose of the proper administration of this article and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax provided for under this article until the contrary is established, and the burden of proving that rent for occupancy is not taxable hereunder shall be upon the operator or occupant. Where an occupant claims exemption from the tax under the provisions of § 199-62 of this article, the rent shall be deemed taxable hereunder unless:

(1) The operator shall receive from the occupant claiming such exemption a copy of a New York State sales tax exemption certificate;

(2) The operator shall receive from the occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the occupant is its agent, representative, or employee, together with a certificate executed by the occupant that the occupancy is paid or to be paid by such exempt corporation or association and is necessary or required in the course of or in connection with the occupant's duties as a representative of such corporation or association;

(3) An attestation from the occupant that such person is the recipient of public assistance and that such rent is to be paid from said public assistance.

§ 199-66. Records.

Every operator shall keep records of every occupancy and of all rent paid, charged or due thereon and of the tax payable of, in such form as the Director of Finance may by regulation require. Such records shall be available for inspection and examination at any time upon demand by the Director of Finance, or their authorized agent or employee, and shall be preserved for a period of three years, except that the Director of Finance may consent to their destruction within that period or may require that they be kept together.

§ 199-67. Returns.

A. Every operator shall file with the Director of Finance a return of occupancy and of rents and of the taxes payable thereon for the periods ending the last day of March, June, September and December on and after the effective date of this article. Such returns shall be filed within 20 days from the expiration of the period covered thereby. The Director of Finance may permit or require returns to be made for other periods upon such dates as it may specify. If the Director of Finance deems it necessary in order to ensure the payment of the tax imposed by this article, it may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this section and upon such dates as the Director of Finance may specify.

B. The forms of return shall be prescribed by the Director of Finance and shall contain such information as it may deem necessary for the proper administration of this article. The Director of Finance may require amended returns to be filed within 20 days after notice and to contain the information specified in the notice.

C. If a return required by this article is not filed, or if a return is incorrectly filed or is insufficient on its face, the Director of Finance shall take such steps as the Director of Finance deems necessary to enforce the filing of such return or of a corrected return.

§ 199-68. Payment of tax; filing of bond.

At the time of filing a return, each operator shall pay to the Director of Finance the taxes imposed by this article upon the rents required to be included in such return, as well as all other moneys collected by the operator acting or purporting to act under the provisions of this article; even though it be judicially determined that the tax collected is invalidly required to be filed, it shall be due from the operator and payable to the Director of Finance on the date prescribed herein for the filing of the return for such period, without regard to whether a return is filed or whether the return which is filed correctly shows the amount of rents and taxes due thereon. Where the Director of Finance, in the Director of Finance's sole discretion, deems it necessary to protect revenues to be obtained under this article, the Director of Finance may require any operator required to collect the tax imposed by this article to file with the Director of Finance a bond, issued by a surety company authorized to transact business in this state and approved by the Superintendent of Insurance of this state as to solvency and responsibility, in such amount as the Director of Finance may find to secure the payment of any tax and/or penalties and interest due or which may become due from such operator. In the event that the Director of Finance determines that an operator is to file such bonds, the Director of Finance shall give notice to such operator to that effect, specifying the amount of the bond required. The operator shall file such bond within five days after the giving of such notice unless, within such five days, the operator shall request in writing a hearing before the Director of Finance at which the necessity, propriety and amount of the bond shall be determined by the Director of Finance. Such determination shall be final and shall be complied with within 15 days after the giving of notices thereof. In lieu of such bond, securities approved by the Director of Finance or cash in such amount as the Director of Finance may prescribe may be deposited with the Director of Finance, which shall be kept in the custody of the Director of Finance, who may at any time, without notice of the depositor, apply them to any tax and/or interest or penalties due, and for that purpose the securities may be sold by the Director of Finance at public or private sale without notice to the depositor thereof.

§ 199-69. Determination of tax.

Any final determination of the amount of any tax payable hereunder shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under Article 78 of the Civil Practice Law and Rules if application therefor is made to the Supreme Court within 30 days after the giving of the notice of such final determination; provided, however, that any such proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless:

A. The amount of any tax sought to be reviewed, with such interest and penalties thereon as may be provided for by local law, shall be first deposited and there is filed an undertaking, issued by a surety company authorized to transact business in this state and approved by the Superintendent of Insurance of this state as to solvency and responsibility, in such amount as a Justice of the Supreme Court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding; or

B. At the option of the petitioner, such undertaking may be in a sum sufficient to cover the taxes, interests and penalties stated in such determination, plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest or penalties as a condition precedent to the application.

§ 199-70. Use of tax revenues.

All revenues resulting from the imposition of the tax under this article shall be paid into the treasury of the City of Beacon and shall be credited to and deposited in the general fund of the City of Beacon. Such revenues may be used for any lawful purpose.

§ 199-71. Refunds.

A. In the manner provided in this section, the Director of Finance shall refund or credit, without interest, any tax penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the Director of Finance for such refund shall be made within one year from the payment thereof. Whenever a refund is made by the Director of Finance, the Director of Finance shall state the reason therefor in writing. Such application may also be made by an operator who has collected and paid over such tax to the Director of Finance, provided that the application is made within one year of the payment by the occupant to the operator, but no actual refund of moneys shall be made to such operator until it shall first establish to the satisfaction of the Director of Finance, under such regulations as the Director of Finance may prescribe, that it has repaid to the occupant, or other person who has actually paid the tax, the amount for which the application for refund is made. The Director of Finance may, in lieu of any refund required to be made, allow credit therefor on payments due or to become due from the applicant.

B. Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the Director of Finance, and the Director of Finance shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under Article 78 of the Civil Practice Law and Rules; provided, however, that such proceeding is instituted within 30 calendar days after the giving of the notice of such determination, and provided that a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the Director of Finance in such amount and with such sureties as a Justice of the Supreme Court shall approve to the effect that, if such proceedings be dismissed or the tax confirmed, the petitioner will pay costs and charges which may accrue in the prosecution of such proceeding.

C. A person shall not be entitled to a revision, refund or credit of a tax, interest or penalty which had been determined to be due pursuant to the provisions of § 199-74 of this article where it has had a hearing or an opportunity for a hearing, as provided in said section, or has failed to avail itself of the remedies therein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the Director of Finance made pursuant to § 199-74 of this article unless it be found that such determination was erroneous, illegal or unconstitutional or otherwise improper by the Director of Finance after a hearing or on the Director of Finance's own motion or in a proceeding under Article 78 of the Civil Practice Law and Rules, pursuant to the provisions of said section, in which event refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

§ 199-72. Reserve fund.

In cases where the occupant or operator has applied for a refund and has instituted a proceeding under Article 78 of the Civil Practice Law and Rules to review a determination adverse to said occupant or operator on the occupant's or operator's application for a refund, the Director of Finance shall have the option of crediting future tax payment to meet the cost of any settlement or judgments or, at the Director of Finance's option, may, in the first instance, set up appropriate reserves to meet any decision adverse to the City of Beacon.

§ 199-73. Remedies exclusive.

The remedies provided by §§ 199-69 and 199-71 of this article shall be the exclusive remedies available to any person for the review of tax liability imposed by this article, and no determination or proposed determination of tax or determination on any application for refund shall be enjoined or reviewed by an action for declaratory judgment, an action for money had and received or by any action or proceeding other than a proceeding in a nature of a certiorari proceeding under Article 78 of the Civil Practice Law and Rules; provided, however, that the payor of the tax may proceed by declaratory judgment if he/she institutes suit within 30 calendar days after a deficiency assessment is made and pays the amount of the deficiency assessment to the Director of Finance prior to the institution of such suit and posts a bond for costs as provided in § 199-68 of this article.

§ 199-74. Penalties and interest.

A. Any person failing to file a return or to pay or pay over any tax to the Director of Finance within in the time required by this article shall be subject to a penalty of 5% of the amount of the tax due, plus interest at the rate of 1% of such tax, for each month of delay, except the first month after such return was required to be filed or such tax became due; but the Director of Finance, if satisfied that the delay was excusable, may remit all of any part of such penalty, but not interest. Such net penalties and interest shall be paid and disposed of in the same manner as other revenues from this article. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this article.

B. Any operator or occupant and any officer of an operator or occupant failing to file a return required by this article, or filing or causing to be filed or making or causing to be made or giving or causing to be given any return, certificate, affidavit, representation, information, testimony or statement required or authorized by this article which is willfully false, and any operator and any officer of a corporate operator willfully failing to file a bond required to be filed pursuant to § 199-68 of this article, or failing to file a registration certificate and such data in connection therewith as the Director of Finance may by regulation or otherwise require, or failing to display or surrender the certificate of authority as required by this article or assigning or transferring such certificate of authority; and any operator or any officer of a corporate operator willfully failing to charge separately from the rent the tax herein imposed or willfully failing to state such tax separately on any evidence of occupancy and on any bill or statement or receipt of rent issued or employed by the operator or willfully failing or refusing to collect such tax from the occupant; any operator or any officer of a corporate operator who shall refer or cause reference to be made to this tax in a form or manner other than that required by this article, and any such person or operator failing to keep records required by this article, shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishable by a fine of up to $1,000, imprisonment for not more than one year, or both such fine and imprisonment. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this article and penalties and interest thereon and subject to the fines and imprisonment herein authorized.

C. The certificate of the Director of Finance to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed or that information has not been supplied pursuant to the provisions of this article shall be presumptive evidence thereof.

D. Except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return; provided, however, that where no return has been filed as provided by law, the tax may be assessed at any time.

§ 199-75. Returns to be confidential.

A. It shall be unlawful, except in accordance with proper judicial order or as otherwise provided to the fullest extent permitted by law, for the Director of Finance or employee or designee of the Director of Finance to divulge or make known in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this article. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the Director of Finance in an action or proceeding under the provisions of this article or on behalf of any party to any action or proceeding under the provisions of this article when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the delivery to a taxpayer or their duly authorized representative of a certified copy of any return filed in connection with their tax nor to prohibit the publication of statistics so classified to prevent the identification of particular returns and items thereof or the inspection by the City Attorney or other legal representatives of the City or by the District Attorney of any county of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the Director of Finance permits them to be destroyed.

B. Any violation of Subsection A of this section shall be punishable by a fine not exceeding $1,000 or by imprisonment not exceeding 15 days, or both, in the discretion of the court, and if the offender is an officer or employee of the City, they may be, at the discretion of the Mayor, dismissed from office and be incapable of holding any further City office as may be determined according to law.

§ 199-76. Notices; limitations for City to collect tax.

A. Any notice authorized or required under the provisions of this article may be given to the taxpayer to whom it is intended in a postpaid envelope addressed to such person at the address given in the last return filed by said taxpayer pursuant to the provisions of this article or in any application made by taxpayer or, if no return has been filed or application made, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom said notice is addressed. Any period of time which is determined according to the provisions of this article by the giving of notice shall commence five business days after the date of mailing of such notice.

B. The provisions of the Civil Practice Law and Rules, or any other law relative to limitations of time for the enforcement of a civil remedy, shall not apply to any proceeding or action taken by the City to levy, appraise, assess, determine or enforce the collection of any tax or penalty provided by this article. However, except in the case of a willfully false, fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of filing of a return; provided, however, that where no return has been filed as provided by law, the tax may be assessed at any time.

C. Where, before expiration of the period prescribed herein for the assessment of an additional tax, a taxpayer has consented, in writing, that such period be extended, the amount of such additional tax due may be determined at any time within such extended period. The period so extended may be further extended by subsequent consents, in writing, made before the expiration of the extended period.

§ 199-77. Proceedings to recover tax.

Whenever any operator, any officer of a corporate operator, any occupant, or other person fails to collect and pay over any tax and/or penalty or interest as imposed by this article, the City Attorney shall bring or cause to be brought an action to enforce the payment of the same on behalf of the City in any court of the State of New York or of any other state or of the United States. If, however, the Director of Finance believes that any such operator, officer, occupant, or other person is about to cease business, leave the state, or remove or dissipate the assets out of which the tax or penalties might be satisfied, and that any such tax or penalty will not be paid when due, such tax or penalty may be declared to be immediately due and payable, and the Director of Finance may issue a warrant immediately.

§ 199-78. General powers of Director of Finance.

In addition to the powers granted in this article, the Director of Finance is hereby authorized and empowered to:

A. Extend, for cause shown, the time of filing any return for a period not exceeding 30 days; and, for cause shown, to remit penalties, but not interest; and to compromise disputed claims in connection with the taxes hereby imposed;

B. Request information from the Tax Commission of the State of New York or the Treasury Department of the United States relative to any person; and afford information to such Tax Commission or Treasury Department relative to any person, notwithstanding any other provision of this article;

C. Delegate functions hereunder to the other department heads, employees, or agents of the City, with the consent of the Mayor;

D. Prescribe methods for confirming the rents for occupancy and confirm the accuracy of information on the taxable and non-taxable rents;

E. Require any operator within the City, if it is determined that adequate records are not being maintained, to keep detailed records of the nature and type of hotel maintained; nature and type of service rendered; number of rooms available and occupied; daily leases, occupancy contracts or arrangements; rents received, charged, and accrued; the names and addresses of the occupants; whether or not any occupancy is claimed to be subject to the tax imposed by this article; and to furnish such information at the request of the Director of Finance;

F. Impose as a penalty upon any operator within the City any necessary cost of auditing services generated by discrepancies discovered, upon audit, in the records of the operator; and

G. Make, adopt, and amend such other rules and regulations appropriate to the carrying out of this article and the purposes thereof as may be approved by the City Council of the City of Beacon.

§ 199-79. Administration of oaths; compelling testimony.

A. The Director of Finance, or employees or agent(s) duly designated and authorized, shall have the power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this article. The Director of Finance shall have power to subpoena and require the attendance of witnesses and the production of books, papers, and documents to secure information pertinent to the performance of the duties hereunder in the enforcement of this article and to examine them in relation thereto. The Director of Finance shall also have the power to issue commissions for the examination of witnesses who are out of the state, unable to attend, or who are excused from attendance.

B. A Supreme Court Justice, either in court or in chambers, shall have the power to summarily enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers, and documents called for by the subpoena of the Director of Finance under this article.

C. Any subpoenaed person who refuses to testify or produce books or records, or who testifies falsely in any material matter pending before the Director of Finance under this article, shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than $1,000 or imprisonment for not more than one year, or both such fine and imprisonment.

D. The officers who serve the summons or subpoena of the Director of Finance and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record, except otherwise provided herein. Such officers shall be members the City of Beacon Police Department, or any officers or employees of the City designated to serve such process.

§ 199-80. Accounting and reporting of tax.

From time to time, but no less than annually each year, the Director of Finance shall provide a report to the City Council, for its audit and review, of all actions taken pursuant to this article. The report shall contain a list of all certificates of registration filed or issued to any operator in the City of Beacon and for each operator shall state the returns filed by all operators; the returns that have not been timely filed by any operator; the amount of tax determined to be payable by any operator; the tax paid and collected from any operator; any tax that may be due and owing or past due from any operator, and any enforcement action taken to collect any tax due under this article.

§ 199-81. Delegation of tax collection.

Notwithstanding anything to the contrary in this article, the City of Beacon City Council may provide for the collection and administration of the tax authorized herein to another governmental entity responsible for the collection and administration of taxes pursuant to such terms and conditions as the City Council may approve.

§ 199-82. Severability.

If any provision of this article, or the application thereof to any person or circumstance, is held invalid, the remainder of this article, and the application of such provision to other persons or circumstances, shall not be affected thereby.

§ 199-83. Expiration.

Pursuant to the provisions of the enabling legislation, New York State Tax Law § 1202-mm as applicable to the City of Beacon, this article shall be in effect until such enabling legislation expires.

City of Beacon City Council Agenda
01/20/2026

Title:

2026 Community Development Block Grant Program

ATTACHMENTS

2026 Community Development Block Grant Program Municipal Application Instructions and Guidance

2026 Community Development Block Grant (CDBG) - Municipal
Application Instructions & Guidance

Program Overview

Funded by the United States Department of Housing and Urban Development (HUD), the Community Development Block Grant (CDBG) program's intent is to develop viable, more resilient communities by providing decent housing and a suitable living environment and by expanding economic opportunities, principally for low- and moderate-income people and communities. Activities may address needs such as infrastructure, economic development, public facilities, housing rehabilitation, and public services.

To apply, you must be a municipality that is a member of the Dutchess County Urban Consortium. Below is a complete list of all municipalities that are members of the consortium. Municipalities may sponsor a non-profit's infrastructure grant request in lieu of applying for a municipal project in their community.

2026 Dutchess County Consortium Members		
Towns	**Towns**	**City | Villages**
Amenia	Pawling	Beacon
Beekman	Pine Planes	Fishkill
Clinton	Pleasant Valley	Millbrook
Dover	Poughkeepsie	Millerton
East Fishkill	Red Hook	Pawling
Fishkill	Rhinebeck	Red Hook
Hyde Park	Stanford	Rhinebeck
LaGrange	Union Vale	Tivoli
Milan	Wappinger	Wappingers Falls
North East	Washington	

Funding

We anticipate a CDBG funding allocation of approximately between $1,000,000 and $1,500,000; however, actual funding is contingent on the federal budget, which is historically delayed. The below chart reflects applicant funding limits. There is no guarantee an applicant will be awarded their maximum grant request.

Funding Maximums		
Activity Type	**One Applicant**	**Joint Applicants**
Affordable Housing[1], Public Facilities[2], Water/Wastewater	$200,000[3]	$400,000[3]
Economic Development/Job Creation	$150,000	$300,000[3]
Removal of Existing Architectural Barriers, Parks, and Recreation	$125,000	$250,000[3]
[1] Affordable housing and infrastructure specific to promoting affordable housing will be prioritized over other applications.		
[2] Excludes projects involving the removal of architectural barriers and parks and recreation, which have lower funding limits.		
[3] Grantees awarded funds equal to or greater than $200,000 MUST comply with Section 3 requirements, and to the greatest extent possible, provide training, employment, and other economic opportunities to low and very low-income persons. Unless you plan to follow Section 3 requirements you should not apply for funding ≥ $200,000.		

Build America, Buy America Act (BABA)

The Build America, Buy America Act (BABA) requires that all iron, steel, manufactured products, and construction materials used for federally funded infrastructure projects are produced in the United States, unless otherwise exempt or subject to an approved waiver. This requirement is known as the "Buy America Preference (BAP)," and the specific requirements are codified in 2 CFR § 184. Please see https://www.hudexchange.info/programs/baba/ for more information and resources.

Timeline

Date	Activity
January 6, 2026	Application Window Opens
January 22, 2026	County Public Hearing & Workshop at 10:00 a.m. at 85 Civic Center Plaza, Suite 107, Poughkeepsie, NY 12601, or virtually via this link.
January - February 2026	Applicant Public Hearing[3]
February 2, 2026	Letter of Intent (LOI) - Due by 3:00 p.m.
March 3, 2026	Applications - Due by 3:00 p.m.
March – April 2026	Application Review
April 2026	County Executive Announcement of Awards
May 2, 2025 – June 2, 2026[2]	Draft Action Plan Released, 30-day Comment Period
May 14, 2026[2]	Public Hearing on Draft Action Plan
May 28 – June 2, 2026[2]	Processing of Public Comments
June 1, 52026[2]	Submission of the 2026 Action Plan to HUD
August 1, 2026[2]	Program Year Begins
[2] Please note this is a preliminary schedule that is contingent on the approval of the 2026 federal budget.	
[3] Municipalities MUST host a public hearing to solicit public input on community needs as it relates to applying for CDBG funds.	

Priorities and Eligibility

Eligibility Determination – One of the most important things to remember is that the Community Development Block Grant (CDBG) is designed to assist with the development of **projects that primarily benefit low and moderate-income residents**. Information on eligibility is available in Table A, page 2.

Eligible Applicants – Any municipality that is a member of the Dutchess County CDBG Urban County Consortium can submit **one (1) application**, except that a second application may be submitted for an eligible housing activity. Housing activities require the submission of a separate application.

Proposed activities must meet:

1. Federal eligibility requirements (Table A), AND
2. A Consolidated Plan priority (Table B)

A. Federal Eligibility – Use the following chart to see if your project meets federal eligibility requirements:

Table A - Federal Eligibility Requirements	
To be eligible, you must be able to check one box in each column. Eligibility must be confirmed by submitting a Letter of Intent (LOI) via the Dutchess County Grant Portal.	
Column A	**Column B**
Eligible Activities	**Low/Mod Resident Benefit (National Objective)**
☐ Acquisition of Real Property	☐ Projects located in an area defined by and primarily benefiting low and moderate-income communities as illustrated in maps provided by the Department.
☐ Public Facilities and Improvements	☐ Project benefits residents HUD presumes are low/moderate income: abused children, victims of domestic violence, elderly, severely disabled adults, homeless, illiterate adults, persons living with AIDS, and migrant farm workers.
☐ Clearance, Rehabilitation, and Reconstruction of Housing	☐ An income survey has documented that the area is low/moderate income. Income surveys must follow federal standards.
☐ Removal of existing architectural barriers (this category is not eligible for new construction or substantial reconstruction of a non-functioning facility)	
☐ Economic Dev. Assistance (must document job creation)	

B. Consolidated Plan Priorities - Use the following chart to see if your project meets a priority:

Table B - Consolidated Plan Priorities
Public Facilities and Improvements
Public Facilities
☐ Repairs to existing or construction of new sidewalks, crosswalks, curb cuts, bike-friendly features, and bus shelters to improve pedestrian connections.
☐ Improvements to existing facilities, municipal parks, and recreation areas, particularly handicapped accessible improvements. New recreation facilities will be considered based on demonstrated need.
☐ Improvements designed to mitigate flooding and improve the resiliency of critical infrastructure, facilities, neighborhoods, and housing.
Public facility projects that address any of the below-listed activities will be prioritized (check all that apply):
☐ Reinforce traditional or emerging centers with a mixture of uses and building types, support main streets, and build on existing infrastructure
☐ Were developed through an asset inventory, capital planning process or other local plan.
☐ Contain green features.
Water and Wastewater
☐ Development of central water and wastewater systems.
☐ Maintenance of central water and wastewater systems with properly set user charges.
☐ Alternative wastewater systems.
☐ New techniques to contain drainage such as green streets, pervious parking lots and walkways, and rain gardens, with a priority for areas where runoff and infiltration of storm water into sewer systems is a problem.
Rental Housing
☐ Creation of new rental housing through new construction, rehabilitation of vacant residential buildings, and adaptive reuse of commercial or industrial properties.
Rental housing projects that prioritize housing with the following characteristics (check all that apply):
☐ Intergenerational or non-restricted housing.

☐	Housing in communities or neighborhoods with limited affordable opportunities.
☐	Housing that sets aside units for hard-to-serve special needs populations.
☐	Located in centers, transit routes, and near employment/services
☐	Incorporates active design, universal design, and/or green infrastructure
☐	Created via the Dutchess County - Poughkeepsie Land Bank or City of Poughkeepsie Anti-Blight Task Force
Owner-Occupied Housing	
☐	Volunteer rehabilitation programs (i.e., Rebuilding Together and Habitat for Humanity)
☐	Homeownership created as part of specific efforts to revitalize neighborhoods and expand housing choice.
☐	Created via the Dutchess County - Poughkeepsie Land Bank or City of Poughkeepsie Anti-Blight Task Force
Homeless – Transitional and Permanent Housing	
☐	Permanent or transitional housing for the homeless.
Priority will be given to (check all that apply):	
☐	Permanent housing.
☐	Housing that addresses needs also identified in the Dutchess County Continuum of Care Application and the 10-Year Plan to End Homelessness.
☐	Housing that sets aside units for hard-to-serve special needs populations.
☐	Housing developed by agencies that demonstrate collaboration and are active participants in the Dutchess County Housing Consortium (DCHC).
☐	Created via the Dutchess County - Poughkeepsie Land Bank or City of Poughkeepsie Anti-Blight Task Force

The County has an obligation to address all the priorities over the Plan period. The County reserves the right to fund activities as necessary to meet this objective.

Application Process

The County uses a three-step application process:

- **Step 1 –** A public hearing is REQUIRED prior to submitting the full application.
- **Step 2** - Submit eligibility information via the LOI feature in the Dutchess County Grant Portal. After signing into the portal, click the blue APPLY button in the upper right to start the process. Applicants must complete this process by **Monday**, **February 2**, **2026,** so the County has time to review and approve eligibility. Applicants will only be able to proceed to the application once the LOI has been approved by the County.
- **Step 3** – You will be able to complete the application via the EDIT APPLICATION link which will appear once the LOI is approved by the County. The application and attachments must be submitted via the grant portal by **3:00 p.m. on Tuesday, March 3, 2026**

Required Public Participation | Public Hearing

- **Municipalities must hold a public hearing to solicit project ideas PRIOR to submitting the application**. The purpose of the hearing is to provide residents, particularly low- and moderate-income residents, an opportunity to suggest projects for CDBG funds. To ensure this requirement is met, municipalities should schedule a public hearing early in the application process. After the public hearing (at the same or subsequent meeting) the municipality must consider potential projects, select a project, and pass a resolution approving the application **prior** to submission. **Applications submitted without a public hearing are ineligible and will be rejected.**
- For joint applications, each municipality must hold a public hearing and pass a resolution.
- Municipalities are required to invite representatives from any proposed projects to the hearing.
- A copy of the public notice and authorizing resolution must be submitted with the application. The County has drafted a sample resolution for your convenience. However, the use of this resolution is not required.

CDBG MUNICIPAL POLICIES AND PROCEDURES

The CDBG program has detailed Policies and Procedures. Below is a summary of several important items:

1. **Implementation and Architectural/Engineering Costs -** Activity implementation and engineering costs for consultants will be limited to 20% of the activity's final approved allocation. Municipal personnel are not eligible to be reimbursed for activity implementation.

2. **Start Date –** Activities may not begin or incur costs prior to August 1, 2026 (beginning of the program year).

3. **Completion/Expenditure Deadline–** Activities allocated funds under this application must be completed and all funds expended within 20 months from the start date or by March 31, 2028.

4. **Environmental Reviews** – The County must conduct an environmental review under the National Environmental Policy Act (NEPA) and the municipality must ensure compliance with the NYS Environmental Quality Review Act (SEQRA). Activities may not begin construction until the environmental review is complete.

5. **City of Beacon Annual Allocation -** The City of Beacon receives 15% of the annual CDBG allocation after the deduction of the County's administrative expenses. All program guidelines apply to the City's activities except for maximum grant award and number of applications submitted.

6. **Public Service Activities–** Up to 15% of the annual allocation, after the deduction of the County's administrative expenses, may be set aside for public service activities. If a public service agency is applying for a construction activity, that is considered a municipal activity and must be sponsored by the municipality where the activity is located. Parties interested in non-construction public service activities should apply directly to the CDBG Public Service or Agency Partner Program using the APG/CDBG Public Service Application.

APPLICATION REVIEW

Applications are reviewed for completeness. Applicants whose applications are missing information or those that contain technical errors will be notified by email and given seven (7) calendar days to correct the omission/error. Failure to submit the missing items by the deadline will result in ineligibility. **However, please note, Public Hearing documentation, including the resolution authorizing the submission of the application must be submitted with the application, prior to the due date, per HUD regulations.**

The application process is competitive and based on the below considerations. A site visit and staff evaluations are conducted. Preliminary staff recommendations are presented to the Community Development Advisory Committee (CDAC). The CDAC reviews the recommendations and requests additional information if necessary. CDAC funding recommendations are sent to the County Executive for final approval.

REVIEW CONSIDERATIONS

Staff will begin the evaluation of each activity by asking:

1. Is the proposed activity eligible under HUD CDBG guidelines?
2. Does the activity address a HUD National Objective (Low/Mod Benefit)?

ACTIVITIES THAT DO NOT MEET THE ABOVE TWO CRITERIA ARE INELIGIBLE.

Questions 3 through 14 aids in further evaluation and development of funding recommendations.

3. Does the proposed activity meet a priority of the Consolidated Plan?
4. Does the activity benefit a substantial number of low to moderate income persons?
5. Is the estimated completion time for the activity realistic and allow for completion by the deadline?
6. Does the proposed activity build on previous investments or is it part of a larger development plan?
7. Does the municipality have outstanding CDBG funds?
8. Does the activity represent an innovative approach to a problem?
9. Is the activity consistent with the County's Consolidated Plan, Analysis of Impediments to Fair Housing and other County Plans such as Greenway Connections and Centers and Greenspaces, and the DCTC Metropolitan Transportation Plan Moving Dutchess Forward?

10. Is the activity a cooperative effort from two or more municipalities?
11. Has the municipality leveraged other sources of funds? Are they secure?
12. How is the municipality's organizational capacity; was the administration of previously activities positive?
13. Is the activity cost effective? Are costs in line with comparable activities?
14. Has the municipality acted to affirmatively further fair housing?

Housing projects will have the following additional questions:

1. Are the development and construction costs in line with similar projects?
2. If the applicant has received HOME or CDBG funds in the past, were those projects completed in a timely fashion and with quality workmanship? Has the applicant maintained the projects in an appropriate manner and complied with all rental/sale price and income regulations?
3. Is the municipality where the project is located supportive of the project? Specifically, is it likely to receive the necessary planning and zoning approvals?
4. Does the municipality have a plan or incentives to create moderately priced housing?
5. Does the project benefit any underserved populations?
6. Are HOME funds proposed to be used in the development of this project?
7. Does the project further fair housing choice throughout Dutchess County?
8. Does the project further the goals of the Dutchess County Continuum of Care?

Technical Assistance – Staff is available to provide technical assistance during the application process.

For more information, contact:

Dutchess County Department of Planning & Development
85 Civic Center Plaza, Suite 107
Poughkeepsie, NY 12601
Email: communitygrants@dutchessny.gov
Website: https://www.dutchessny.gov/Departments/Planning/community-development-block-grant.htm

City of Beacon City Council Agenda
01/20/2026

Title:

Resolution No. 11 - Appointing Marisa Lomonaco to the Conservation Advisory Committee

ATTACHMENTS

Resolution Approving the Appointment of Marisa Lomonaco to the Conservation Advisory Committee

Marisa Lomonaco Committee Application

Marisa Lomonaco Resume

CITY OF BEACON
CITY COUNCIL

RESOLUTION NO. 11 OF 2026

APPROVING THE APPOINTMENT OF MARISA LOMONACO TO THE CONSERVATION ADVISORY COMMITTEE

WHEREAS, Marisa Lomonaco recently completed a term of service on the City of Beacon Conservation Advisory Committee; and

WHEREAS, Marisa Lomonaco wishes to serve a further term beginning on January 1, 2026 and ending on December 31, 2027.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor hereby reappoints, with the consent of the City Council, Marisa Lomonaco to the Conservation Advisory Committee to a term set to begin on January 1, 2026 and to expire on December 31, 2027.

Resolution No. 11 of 2026 **Date: January 20, 2026**
☐ **Amendments** ☐ **2/3 Required**
☐ **On roll call** ☐ **3/4 Required**

Motion	Second	Council Member	Yes	No	Abstain	Reason	Absent
		Paloma Wake					
		Amber Grant					
		Lastar Gorton					
		Zack Smith					
		Sergei Krasikov					
		Carolyn Bennett Glauda					
		Mayor Lee Kyriacou					
		Motion Carried					

CITY OF BEACON

COMMITTEE APPLICATION

Name

Marisa Lomonaco

Address

[redacted]

Phone Number

[redacted]

Email

[redacted]

Committee(s) Of Interest

Conservation Advisory Committee

Education Experience

Ithaca College, BFA 2001-2005

Interests & Skills

Design, Art & Architecture, Landscaping, Construction, Sustainable Manufacturing

Areas of Expertise (business, civic, and certifications)

Small business management, design, web development, construction management, project management, Manufacturing.

Reference Name

[redacted]

Reference Email

[redacted]

Reference Phone Number

[redacted]

Reference Relationship

[redacted]

Digital Signature

Marisa Lomonaco

MARISA LOMONACO

[redacted]

OBJECTIVE

My objective is to help our city become more sustainable and to assist the CAC as a member of the business community of Beacon.

SKILLS

Digital marketing, website development, design, organization and project management

WORK EXPERIENCE

Operating Officer | Hudson Valley Brewery | 2017 - present
Responsible for overseeing marketing, human resources, administration, special projects and programs.

Marketing Director | Niche Modern | 2013 - 2016
Led a team of four employees in digital marketing, website development, email marketing strategies, content development, social media and design.

Project Manager | Tallix Fine Art Foundry | 2006 - 2016
Management of architectural and sculptural projects from conception through installation.

EDUCATION

BFA | 2006 | Ithaca College

City of Beacon City Council Agenda
01/20/2026

Title:

Resolution No. 12 - Appointing Holly O'Grady to the Conservation Advisory Committee

ATTACHMENTS

Resolution Approving the Appointment of Holly O'Grady to the Conservation Advisory Committee

Holly O'Grady Committee Application

Holly O'Grady Bio

CITY OF BEACON
CITY COUNCIL

RESOLUTION NO. 12 OF 2026

APPROVING THE APPOINTMENT OF HOLLY O'GRADY TO THE CONSERVATION ADVISORY COMMITTEE

WHEREAS, there is currently a vacant seat on the City of Beacon Conservation Advisory Committee; and

WHEREAS, Holly O'Grady applied to serve a term on the Conservation Advisory Committee and is recommended for appointment to such by Mayor Kyriacou.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor hereby reappoints, with the consent of the City Council, Holly O'Grady to the Conservation Advisory Committee to a term set to begin on January 1, 2026 and to expire on December 31, 2027.

Resolution No. 12 of 2026 ☐ **Amendments** ☐ **On roll call**			**Date: January 20, 2026**			☐ **2/3 Required** ☐ **3/4 Required**	
Motion	Second	Council Member	Yes	No	Abstain	Reason	Absent
		Paloma Wake					
		Amber Grant					
		Lastar Gorton					
		Zack Smith					
		Sergei Krasikov					
		Carolyn Bennett Glauda					
		Mayor Lee Kyriacou					
		Motion Carried					

CITY OF BEACON

COMMITTEE APPLICATION

Name
Holly O'Grady

Address
[redacted]

Phone Number
[redacted]

Email
[redacted]

Committee(s) Of Interest
Conservation Advisory Committee

Education Experience
M.A., Teachers College, Columbia University, Adult Learning & Leadership M.F.A. University of Wisconsin, Madison, Fine Arts
B.S., University of Wisconsin, Madison, Education

Interests & Skills
Protecting our fragile environment by learning more about native habitats.
Learning by doing...using my yard to increase pollinator visitors. Truly a trial-and-error endeavor but each year I can see improvements.
Creating new pollinator pathways that engage the community. The new pathway at Hiddenbrooke has generated a lot of community conversations.
Beacon history - currently volunteering on a project for the Beacon Historical Society

Areas of Expertise (business, civic, and certifications)
Pollinator Steward Certification, 2024-26, Pollinator Partnership
Climate Steward Program, 2022, Cornell Cooperative Extension
Energy Navigator Program, 2020, Cornell Cooperative Extension
(All programs were 10 - 12 weeks long with additional project work required)

Team development, strategic planning, project management, curriculum design, communications

Treasurer for the Beacon Democratic Committee

Reference Name
[redacted]

Reference Email
[redacted]

Reference Phone Number
[redacted]

CITY OF BEACON

COMMITTEE APPLICATION

Reference Relationship

[redacted]

Digital Signature

Holly O'Grady

Holly O'Grady
Bio since 2019

In 2019 my husband and I moved to Beacon, NY from New York City. One of the attractions of Beacon was the natural beauty and easy access to hiking places. Inspired by the landscape, I decided to learn more about my immediate environment. I enrolled in two semester long courses on the environment from Cornell Cooperative Extension. The second course required an additional 20 + hour project, which is how I came to be involved in creating pollinator pathways. Recognizing that this work might be more effective if there was a team, I enlisted two very talented gardeners to join me. We have been working together since 2022.

Beacon Pollinator Timeline:

<table>
<tr><th>Year</th><th>Projects</th></tr>
<tr><td>2022</td><td>Became a working group of the CAC
Developed proposal for Beacon City School District for pollinator pathways</td></tr>
<tr><td>2023</td><td>Received a $3,000 budget to build pathways at three elementary schools
Worked with each school to design and build pathways</td></tr>
<tr><td>2024</td><td>Offered two community meetings at the Rec Center
How to Build a Pollinator Pathway
Creating a Winter Habitat
Worked with the Parks Department and Sloop Club to update pathway by the club
Worked with the Parks Department to start the Hiddenbrooke Pathway</td></tr>
<tr><td>2025</td><td>Completed our first winter seed planting at Hiddenbrooke
Community meetings:
How to Artfully Create a Pathway
Methods to Eradicate Japanese Knotweed
Earth Day garden prep at the Sloop club and Forrestal
Conducted a native plant sale with DEC plants
In progress designing a pathway on the Greenway Trail at the Arno
Projected collaboration with Common Ground to build a children's pollinator pathway at their farm</td></tr>
</table>

Bio prior to 2019:

Extensive experience as an organizational development specialist focusing on leadership programs for corporations, hospitals and educational institutions.

City of Beacon City Council Agenda
01/20/2026

Title:

Resolution No. 13 - Appointing Andrew Kurtiak to the Tree Advisory Committee

ATTACHMENTS

Resolution Approving the Appointment of Andrew Kurtiak to the Tree Advisory Committee

Andrew Kurtiak Committee Application

Andrew Kurtiak Resume

CITY OF BEACON
CITY COUNCIL

RESOLUTION NO. 13 OF 2026

APPROVING THE APPOINTMENT OF ANDREW KURTIAK TO THE TREE ADVISORY COMMITTEE

WHEREAS, there is currently a vacant seat on the City of Beacon Tree Advisory Committee; and

WHEREAS, Andrew Kurtiak applied to serve a term on the Tree Advisory Committee and is recommended for appointment to such by Mayor Kyriacou.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor hereby reappoints, with the consent of the City Council, Andrew Kurtiak to the Tree Advisory Committee to a term set to begin on January 1, 2026 and to expire on December 31, 2027.

Resolution No. 13 of 2026			**Date: January 20, 2026**				
☐ **Amendments**						☐ **2/3 Required**	
☐ **On roll call**						☐ **3/4 Required**	
Motion	Second	Council Member	Yes	No	Abstain	Reason	Absent
		Paloma Wake					
		Amber Grant					
		Lastar Gorton					
		Zack Smith					
		Sergei Krasikov					
		Carolyn Bennett Glauda					
		Mayor Lee Kyriacou					
		Motion Carried					

CITY OF BEACON

COMMITTEE APPLICATION

Name
Andrew Kurtiak

Address
[redacted]

Phone Number
[redacted]

Email
[redacted]

Committee(s) Of Interest
Tree Committee

Education Experience
High School Graduate from North Hunterdon High School in 2019.
B.S. in Computer Engineering Magna Cum Laude from Rutgers 2023.

Interests & Skills
Interests: trees, environmental conservation, trails and parks, community, infrastructure

Reference Name
[redacted]

Reference Email
[redacted]

Reference Phone Number
[redacted]

Reference Relationship
[redacted]

Digital Signature
Andrew Kurtiak

Andrew Kurtiak

[redacted]
[redacted]

Summary: Firmware and DevOps developer with a strong background in assembly language programming, processor development, and DevOps infrastructure. Skilled at bridging the gap between hardware and software to create efficient, high-performance embedded systems. Experienced in diagnosing and resolving hardware issues, optimizing development workflows, and mentoring junior engineers. Seeking opportunities to contribute to innovative processor technology while streamlining engineering processes.

Education

B.S. in Computer Engineering, Spring 2023
Rutgers University, New Brunswick, New Jersey
GPA: 3.7/4.0

Working Experience

International Business Machines (IBM) (2022 - Present)

Firmware/Hardware Developer

- Developed critical firmware features in assembly language, enhancing hardware to software integration for improved performance
- Diagnosed and resolved hardware deficiencies, implementing firmware based optimizations ensuring system reliability and performance
- Engineered robust DevOps infrastructure using high level programming languages, container management and cloud solutions, streamlining build processes
- Mentored team of junior developers, providing technical guidance ensuring consistent delivery of high quality code

Camp Carr YMCA Day Camp (2017 - 2018)

Camp Counselor

- Trained counselors in time management, teamwork, and leadership, fostering a positive camp environment
- Mediated interpersonal conflicts among campers and staff, applying effective communication strategies for resolution

Projects

Ethereum Payroll System using Solidity (2021)

Software Development

- Developed blockchain-based payroll system using Solidity, ensuring secure and decentralized transaction processing
- Implemented Git/GitHub workflows to facilitate smooth collaboration and version control in a team setting
- Designed an intuitive front-end interface using HTML/CSS, improving usability for end users

Technical Skills

CI/CD	Assembly Languages	Python
Docker	Debugging	C/C++
Git/GitHub	Web Design	Problem-Solving
Agile Development	Data Analytics	Microsoft Office

Academic Skills

Computer Architecture	Logic Design	Data Structures
Engineering Economics	Circuit Analysis	Operating Systems
Linear Systems & Signals	Network Engineering	Calculus I-IV

City of Beacon City Council Agenda
01/20/2026

Title:

Resolution No. 14 - Appointing Samuel Schmitz to the Traffic and Safety Planning Committee

ATTACHMENTS

Resolution Appointing Samuel Schmitz to the Traffic and Safety Planning Committee

Samuel Schmitz Committee Application

Samuel Shmitz Resume

CITY OF BEACON
CITY COUNCIL

RESOLUTION NO. 14 OF 2026

APPROVING THE APPOINTMENT OF SAMUEL SCHMITZ TO THE TRAFFIC AND SAFETY PLANNING COMMITTEE

WHEREAS, there is currently a vacant seat on the City of Beacon Traffic and Safety Planning Committee; and

WHEREAS, Samuel Schmitz applied to serve a term on the Traffic and Safety Planning Committee and is recommended for appointment to such by Mayor Kyriacou.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor hereby reappoints, with the consent of the City Council, Samuel Schmitz to the Traffic and Safety Planning Committee to a term set to begin on January 1, 2026.

Resolution No. 14 of 2026			**Date: January 20, 2026**				
☐ **Amendments**						☐ **2/3 Required**	
☐ **On roll call**						☐ **3/4 Required**	
Motion	Second	Council Member	Yes	No	Abstain	Reason	Absent
		Paloma Wake					
		Amber Grant					
		Lastar Gorton					
		Zack Smith					
		Sergei Krasikov					
		Carolyn Bennett Glauda					
		Mayor Lee Kyriacou					
		Motion Carried					

CITY OF BEACON

COMMITTEE APPLICATION

Name
Samuel Schmitz

Address
[redacted]

Phone Number
[redacted]

Email
[redacted]

Committee(s) Of Interest
Traffic Safety Committee

Education Experience
Architecture Masters Degree
Bachelor Degree in Environmental Design
Licensed Architect in the State of New York

Interests & Skills
I am interested in urban and community design, including relationships between traffic and pedestrians (qualitative and performative).
I have over 18 years in architecture and master planning.
I have experience in both conceptual design and analysis, design documentation, and construction.

Areas of Expertise (business, civic, and certifications)
Architecture and planning.
Experience designing and collaborating with civil engineers, traffic planners, urban/zoning planners, and landscape architects.

Reference Name
[redacted]

Reference Address
[redacted]

Reference Email
[redacted]

Reference Phone Number
[redacted]

Reference Relationship
[redacted]

Digital Signature
Samuel Lee Schmitz

Samuel Lee Schmitz – AIA, LEED BD+C

[redacted]

Professional

Summary

19+ years of working and consulting professionally in architecture, planning, and construction

- Typologies ranging from hospitality, multi & single family residential, office, institutional, and retail
- Scales ranging from single buildings to 20-year multi-building masterplans
- Phases ranging from programming & concept though construction administration
- Perform Property Condition Assessments (PCAs) on buildings, developments, and real estate transactions
- Perform preliminary construction analysis for investors and lenders on new construction

2022 - Current

MarxOkubo White Plains, NY

- *Senior Associate*
  Perform Property Condition Assessments (PCAs) to assist property owners and/or investors to understand repairs, maintenance, updates, and various other items required for buildings and properties in developing capital expenditure forecasts.
  Assist investors and/or lenders with preliminary construction analysis on new construction to evaluate contracts, budgets, constructions documents, schedules, and potential associated risks.

2021 - 2022

Architectural Consultant New York, NY

- *Project Manager & Designer* - Grace Beach Residence, Warroad, MN / *Private Commission*
- *Project Consultant* - Melzer Residence, Bozeman, MT / *Collaboration with Studio BEDA*

2016 – 2021

FXCollaborative New York, NY

- *Project Manager* - 7900 Wisconsin, Bethesda, MD
  Main point of contact to owner & contractor & design consultants, engaged in construction payment requisitions & change order reviews, leader of rfi & submittal process, and monitored project staffing & hours
- *Project Architect* - 420 Carroll St, Brooklyn, NY
- *Project Leader* - 555 E Street, Washington D.C.

2015 - 2016

Sage & Coombe Architects New York, NY

- *Consultant* - Renovation of Robert Moses Comfort Stations, NYC Parks & Recreation

2007 - 2015

Kohn Pedersen Fox New York, NY

- *Project Leader* - Drexel/30st Station Masterplan, Philadelphia, PA
- *Project Leader* - Centra II Masterplan, MetroPark, NJ
- *Construction Administration Team* - Goldman Sachs Conrad Hotel, New York, NY
  ALIS Development of the Year
- *Drawing Set Manager* - Riverside 66, Tianjin, China
  AIA New York Chapter Design Award
- *Lead Designer* - Private Residence, Cairo, Egypt
  Project selected to represent firm for AIA New York Chapter Design Awards

2004 -2005

Intrinsik Architecture Bozeman, MT

- *Lead Designer* - North Black Row Townhouses, Bozeman, MT
  Montana AIA Honor Award
- *Lead Draftsman* - Restricted Lot Size Homes, Bozeman, MT

Accreditations

Registered Architect in the State of New York, AIA, LEED BD+C

Academic

2019 - Present

Pratt University, Brooklyn, NY

- *Visiting Critic* - Urban Design Supertall Studio

2013

Montana State University, Bozeman, MT

- *Visiting Critic* - 3rd Year Design Studio

Construction

1996-2003, 2006

Valley Builders, Red Lake Falls, MN

- *Contractor* - Residential & Commercial Construction (with father)

Education

2006

Master of Architecture, Montana State University, Bozeman, MT - GPA 3.66

- *Graduate Teaching Assistant* - 1st Year Design Studio
- *Thesis* - Parking: Rethinking Pedestrian & Vehicular Experience

2005

Bachelor of Arts in Environmental Design, Montana State University Bozeman, MT - GPA 3.50

- *Semester Abroad* - Studied architecture, history, and urban design in South America
- *4th Year Studio* - Municipal baseball complex competition design winner

2000

AAS Architectural Technology and Design, NCTC, Thief River Falls, MN - GPA 3.72

- *Honors* - Phi Theta Kappa National Honor Society

City of Beacon City Council Agenda
01/20/2026

Title:

Resolution No. 15 - Authorizing an Intermunicipal Agreement with the Town of East Fishkill for Tax Assessor Services

ATTACHMENTS

Resolution Authorizing an Intermunicipal Agreement with the Town of East Fishkill for Tax Assessor Services

Keane & Beane, P.C. Memorandum Regarding an Intermunicipal Agreement with the Town of East Fishkill for Tax Assessor Services

Intermunicipal Agreement with the Town of East Fishkill for Tax Assessor Services

CITY OF BEACON
CITY COUNCIL

RESOLUTION NO. 15 OF 2026

APPROVING AN INTER-MUNICIPAL AGREEMENT WITH THE TOWN OF EAST FISHKILL FOR THE USE OF A SHARED ASSESSOR FOR REAL PROPERTY TAXES

WHEREAS, N.Y. Real Property Tax Law §§ 576 provides that "a person may be appointed to and hold the office assessor in more than one city, town, village or combination thereof" pursuant to an intermunicipal agreement ("IMA"); and

WHEREAS, for nearly two (2) decades the City of Beacon (the "City") and the Town of East Fishkill (the "Town") have jointly appointed the same individual to serve as the assessor of real property taxes in their respective jurisdictions (commonly known as a "shared" or "joint" assessor); and

WHEREAS, the use of a shared Assessor has benefited both the Town and City because of the ability to share in the costs in employing a qualified person to serve as Assessor; and

WHEREAS, the City and Town currently utilize the shared Assessor under an IMA adopted in 2007, which requires replacement and updating to accurately reflect the current working schedule of the Assessor and cost sharing between the City and Town; and

WHEREAS, on September 15, 2025, the City Council reappointed Kathleen Martin as the City Assessor for a statutory term set to expire on September 30, 2031; and

WHEREAS, on September 25, 2025, the Town Board of the Town of East Fishkill reappointed Kathleen Martin as Town Assessor for a statutory term set to expire on September 30, 2031; and

WHEREAS, the City Council of the City of Beacon desires to continue the use of a shared Assessor program in accordance with the terms and conditions of the IMA annexed hereto.

NOW, THEREFORE, BE IT RESOLVED, the City Council of the City of Beacon hereby authorizes the Mayor to execute the IMA, annexed hereto, with the Town of East Fishkill to continue the shared Assessor program in accordance with the terms and conditions of the IMA, subject to approval by the City Attorney as to form and substance; and

BE IT FURTHER RESOLVED, the City Council of the City of Beacon hereby ratifies and approves all actions and payments made pursuant to the IMA which may have been required to occur prior to the adoption of this Resolution; and

Resolution No. 15 of 2026			**Date: January 20, 2026**				
☐ **Amendments**						☐ **2/3 Required**	
☐ **On roll call**						☐ **3/4 Required**	
Motion	Second	Council Member	Yes	No	Abstain	Reason	Absent
		Paloma Wake					
		Amber Grant					
		Lastar Gorton					
		Zack Smith					
		Sergei Krasikov					
		Carolyn Bennett Glauda					
		Mayor Lee Kyriacou					
		Motion Carried					

KEANE & BEANE P.C.
ATTORNEYS AT LAW

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White Plains, NY 10601
Phone 914.946.4777

Long Island
534 Broadhollow Road
Suite 460
Melville, NY 11747
Phone 631.776.5910

Mid-Hudson
200 Westage Business Center
Suite 120
Fishkill, NY 12524
Phone 845.896.0120

New York City
60 East 42nd Street
Suite 810
New York, NY 10165
Phone 646.794.5747

MEMORANDUM

TO: **Lee Kyriacou, Mayor**
Members of the Beacon City Council

FROM: **Keane & Beane, P.C.**

RE: **Inter-municipal Agreement with Town of East Fishkill - Shared Assessor Services**

DATE: **January 15, 2026**

Included with the City Council's agenda packet is a proposed Inter-municipal Agreement ("IMA") with the Town of East Fishkill for the use of a shared Assessor of real property taxes (the "Assessor"). For nearly two (2) decades the City of Beacon (the "City") and the Town of East Fishkill (the "Town") have jointly appointed the same individual to serve as each municipality's Assessor of real property taxes. The Assessor was last jointly appointed in October 2025 for a statutory term of six (6) years, which is set to expire on September 30, 2031.

Pursuant to N.Y. Real Property Tax Law §§ 576, "a person may be appointed to and hold the office assessor in more than one city, town, village or combination thereof" pursuant to an IMA (commonly known as a "shared" or "joint" assessor). Article 5-G of the N.Y. General Municipal Law authorizes municipalities to enter into an IMA approved by the governing body of such municipality.

The current IMA was adopted in 2007. However, the 2007 IMA needs to be replaced and updated to accurately reflect the Assessor's working schedule between the City and Town, as well as an updated cost sharing plan. The Assessor works in the City on Beacon tax matters every Friday and every other Tuesday. The Assessor spends the remainder of the time working in the Town on East Fishkill tax matters.

The Assessor will be considered for all lawful purposes to be an employee of the Town (e.g., salary and make the employer's contributions for retirement, social security, health insurance, workers compensation, and other similar benefits). The City will reimburse the Town thirty percent (30%) of all costs actually incurred by the Town as the employer of the Assessor. The Town will provide the City with an invoice by November 1st each year detailing the costs of employing the Assessor in the following year. The City will make two (2) installment payments to the Town each year covering the City's share: the first is due by January 15th and the second is due by July 15th.

5102/011/4915-9908-8263v1 1/15/26

To give the IMA effect, the City and the Town are required to jointly appoint the same person to the Assessor position. The IMA provides for automatic renewal at the end of the first term until it is expressly terminated by either party.

If the City and Town desire to terminate the IMA for any reason or cannot agree upon the appointment of a single person to serve as a shared Assessor, then the IMA may be terminated pursuant to Paragraph 13 of the IMA. Upon termination, the City would appoint it's own Assessor of real property taxes.

Please do not hesitate to contact us with any questions. Thank you.

cc: Chris White, City Administrator
Sara Morris, Human Resources
Kathy Martin, City Assessor

INTERMUNICIPAL AGREEMENT

THIS INTERMUNICIPAL AGREEMENT ("IMA") made as of the ___ day of January 2026, by and between the **Town of East Fishkill,** a municipal corporation with an address of 330 Route 376, Hopewell Junction, New York 12533 (the **"Town"**) and the **City of Beacon**, a municipal corporation with an address of 1 Municipal Plaza, Beacon, New York 12508 (the **"City"**). The Town of East Fishkill and the City of Beacon are collectively referred to hereinafter as the **"Parties"** and each a **"Party"**.

WITNESSETH

WHEREAS, the Parties have cooperated for nearly two decades on sharing an Assessor; and

WHEREAS, the Parties are interested in continuing this arrangement with some minor modifications found in this Agreement; and

WHEREAS, the Parties are empowered to enter into a municipal cooperative agreement to appoint one Assessor to hold office in both the Town of East Fishkill and the City of Beacon pursuant to Sections 576 and 579 of the Real Property Tax Law and Article 5-G of the General Municipal Law;

NOW, THEREFORE, for good and valuable consideration, the receipt and legal sufficiency of which are hereby acknowledged, the Parties hereby covenant and agree as follows:

1. **Assessor.** Pursuant to Real Property Tax Law Section 576, the Parties hereby agree to jointly appoint the same individual to serve as the Assessor for the Town and City in the manner prescribed by law. *See* Real Property Tax Law Section 310; *see also* Beacon City Charter Section 4.07. The Parties further agree to follow all appointment procedures for the Assessor in conformance with the Real Property Tax Law. Should the Assessor position become vacant, for any reason, then the Parties agree to jointly conduct interviews of persons seeking appointment to the office of the Assessor in the Town and City.

2. **Responsibility.** The Assessor shall be jointly responsible for fulfilling all duties of the Assessor in both the Town and City, as required by Law. The Assessor shall spend three days every two weeks in the City (e.g. every Friday and every other Tuesday) and the remainder of the time in the Town.

3. **Employee of the Town.** The Assessor shall for all purposes be deemed to be an employee of the Town. The Town shall pay the Assessor's salary and make the employer's contributions for retirement, social security, health insurance, workers compensation, and other similar benefits. The City agrees to reimburse the Town thirty percent (30%) of all costs actually incurred by the Town as employer of the Assessor, including, but not limited to, the Assessor's salary, pension contributions, statutorily required training, and the employee benefits provided by the Town of East Fishkill as employer.

4. **Payment Schedule.** By November 1st of each year, the Town shall provide an invoice to the City detailing the total cost of the Assessor and the City's share for the upcoming year. The City shall make its share of payment for the Assessor to the Town in two installments each year: one-half by January 15th of each year and one-half by July 15th of each year. The payments shall be paid to the Town Comptroller of the Town of East Fishkill.

5. **Governing Law.** This Agreement and the rights and duties of the Parties hereunder shall be governed by and shall be construed, enforced and performed in accordance with the laws of the State of New York.

6. **Dispute Resolution.** The Parties agree to resolve any disputes in good faith. Upon failure of the Parties to settle disputes or disagreement arising between themselves as to the provisions of the Agreement, including the failure of one Party to pay its share of the costs and expenses incurred under this Agreement, such disputes or disagreement shall be submitted first to non-binding Mediation. If after Mediation the Parties are unable to resolve their Dispute, then binding arbitration shall be conducted using an Arbitrator from NAM or AAA.

7. **Severability.** If any term or provision of this Agreement or the application thereof to any persons or circumstances shall, to any extent be invalid or unenforceable, the remainder of this Agreement or the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

8. **No Modification.** This Agreement may not be effectively amended, changed, modified, altered or terminated unless such an amendment, change, modification, alteration or termination is in writing, intended for such purpose, and executed by the Parties hereto.

9. **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which shall constitute one and the same instrument. The Parties agree that a scanned or electronically reproduced copy or image of this Agreement bearing the signatures of the Parties hereto shall be deemed an original and may be introduced or submitted in any action or proceeding as competent evidence of the execution, terms and existence of this Agreement notwithstanding the failure or inability to produce or tender an original, executed counterpart of this Agreement and without the requirement that the unavailability of such original, executed counterpart of this Agreement first be proven.

10. **Joint Work product.** This Agreement shall be considered the work product of all Parties hereto, and, therefore, no rule of strict construction shall be applied against any Party.

11. **Authorization to Sign.** All signatories are legally authorized to sign on behalf of the respective legal entity.

12. **Term.** This Agreement shall be effective upon full execution of this agreement until September 30, 2031, and shall thereafter renew automatically for new six (6) year terms unless terminated by either Party pursuant to Paragraph 13 of this Agreement.

13. **Termination.** This Agreement may only be terminated after adoption of a resolution from either the Town Board or City Council approving the termination for any reason by either Party in its sole discretion and after 90 days have passed since the notice of termination is transmitted to the other Party. The 90-day period shall commence after the approved resolution terminating the agreement is transmitted via certified mail, return receipt requested, to the Clerk of the other municipality. Notwithstanding the above, pursuant to Real Property Tax Law Section 579(4)(c) the termination resolution must be adopted at least forty-five (45) days before the taxable status date of the first assessment roll to which it is to apply. In the event this agreement terminates for any reason thereby requiring the City to appoint a sole assessor, the City's obligation to reimburse the Town pursuant to Sections 3 & 4 above shall cease upon the date of termination, except that the City shall reimburse the Town a pro-rata portion of such reimbursement through the date of termination, which sum shall be payable within forty-five (45) calendar dates of receipt of an invoice from the Town requesting said reimbursement.

14. **Entire Agreement.** This Agreement constitutes the entire agreement of the Parties regarding the subject matter of this Agreement and all prior or contemporaneous agreements, understandings, representations and statements, oral or written, are hereby merged herein.

IN WITNESS WHEREOF, the Parties have caused this instrument to be duly executed the day and year as first above written.

TOWN OF EAST FISHKILL

By: ________________________________

Nicholas D'Alessandro
Town Supervisor

CITY OF BEACON

By: ________________________________

Lee Kyriacou
Mayor

City of Beacon City Council Agenda
01/20/2026

Title:

Resolution No. 16 - Requesting Extension of Authorization to Impose a Room Occupancy Tax

ATTACHMENTS

Resolution Requesting Extension of Authorization to Impose a Room Occupancy Tax

Keane & Beane, P.C. Memorandum Regarding Extension of the Room Occupancy Tax

NYS Tax Law 1202-mm: Hotel or Motel Taxes in the City of Beacon

City of Beacon Room Occupancy Tax

CITY OF BEACON
CITY COUNCIL

RESOLUTION NO. 16 OF 2026

REQUESTING THE N.Y. LEGISLATURE TO EXTEND NEW YORK TAX LAW § 1202-MM AUTHORIZING THE CITY OF BEACON TO IMPOSE A ROOM OCCUPANCY TAX ON HOTELS, MOTELS, AND SHORT-TERM RENTALS

WHEREAS, the New York State Legislature adopted N.Y. Tax Law § 1202-mm authorizing the City of Beacon to adopt a local law imposing a room occupancy tax on hotels, motels, and short-term rentals; and

WHEREAS, the City Council of the City of Beacon adopted Local Law No. 10 of 2024 providing that a "tax of 2% shall be paid based upon the per diem retail rental rate for every occupancy of a room or rooms in a hotel or motel [including short-term rentals] in the City of Beacon"; and

WHEREAS, the enabling statute, N.Y. Tax Law § 1202-mm, is scheduled to sunset and expire on August 23, 2026, unless the N.Y. Legislature extends the term of N.Y. Tax Law § 1202-mm; and

NOW, THEREFORE, BE IT RESOLVED, the City Council of the City of Beacon, New York does hereby respectfully request the New York State Assembly and New York State Senate introduce and adopt a law extending the effective term of N.Y. Tax Law § 1202-mm in substantially the same form and manner as originally enacted.

BE IT FURTHER RESOLVED, the City Clerk is hereby authorized and directed to forward the appropriate number of copies of this Resolution to the offices of Assembly Member Jonathan Jacobson and Senator Robert Rolison.

Resolution No. 16 of 2026 **Date: January 20, 2026**
☐ **Amendments** ☐ **2/3 Required**
☐ **On roll call** ☐ **3/4 Required**

Motion	Second	Council Member	Yes	No	Abstain	Reason	Absent
		Paloma Wake					
		Amber Grant					
		Lastar Gorton					
		Zack Smith					
		Sergei Krasikov					
		Carolyn Bennett Glauda					
		Mayor Lee Kyriacou					
		Motion Carried					

KEANE & BEANE P.C.
ATTORNEYS AT LAW

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Suite 460
Melville, NY 11747
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Mid-Hudson
200 Westage Business Center
Suite 120
Fishkill, NY 12524
Phone 845.896.0120

New York City
60 East 42nd Street
Suite 810
New York, NY 10165
Phone 646.794.5747

MEMORANDUM

TO: **Lee Kyriacou, Mayor**
Members of the City Council

FROM: **Keane & Beane, P.C.**

RE: **Extension of Local Room Occupancy Tax on Hotels, Motels, and Short-Term Rentals**

DATE: **January 13, 2026**

For the City Council's consideration is a resolution seeking an extension from the New York Legislature of special legislation authorizing the City of Beacon to impose a room occupancy tax on hotels, motels, and short-term rentals. The special legislation is codified under New York State Tax Law §1202-mm and is set to expire on August 23, 2026, unless extended by the New York Legislature.

While the enabling statute is brief and only includes a few key provisions, the City's local law, adopted in 2024, was modeled after other municipalities and counties with the same room occupancy tax authorization. Approximately 100 jurisdictions in New York have the same or similar ability to impose this room occupancy tax on hotels, motels, and short-term rentals. A copy of the enabling statute is attached to this memorandum. Please find below a summary of the local law's provisions.[1]

Decision Areas:

1. Taxation amount: The enabling statute permits a tax not to exceed 5% of the per diem rate for each room. The City imposes a 2% tax.

2. Effective Date. The local law went into effect on January 1, 2025. Existing operators had a ten-day grace period to register their establishment, and new operators have a three-day grace period.

3. Filing of Tax Returns and Collection of the Tax. The local law provides for the quarterly filing of tax returns and collection of taxes.

4. Penalties and Fines. The local law establishes a 5% penalty of the amount of tax due for filing to file a return or pay over the tax due, plus an interest rate of 1%

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[1] This memorandum is an updated version of the 2024 memorandum provided to the City Council when the room occupancy tax local law was still under consideration.

for each month of delay. However, this penalty may be waived by the Director of Finance if the delay is excusable. Violations of the proposed local law are also punishable as a misdemeanor with a fine not to exceed $1,000 or incarceration for up to one (1) year, or both. This criminal penalty is consistent with other municipalities our office surveyed.

Overview:

The room occupancy tax on hotels, motels, and short-term rentals is paid by those who stay at such establishments. However, the operators are personally liable for the collection and payment of the tax to the City.[2] All revenues collected from the room occupancy tax must be deposited into the City's general fund, but may be used for any lawful purpose. The room occupancy tax is also required to be stated and charged separately from the room rate on any records, bill, or statement issued by the operator. Permanent residents (i.e., at least 90 days of consecutive occupancy), "exempt occupants" (those receiving certain types of public assistance), as well as governmental entities and most not-for-profits are exempt from the room occupancy tax.

Registration:

Once registered with the City of Beacon, the Director of Finance issues the operator a Certificate of Authority, which is also required to be displayed in a conspicuous place. The Certificate of Authority is non-transferable and must be surrendered to the City upon closure or transfer of ownership. Operators who fail to register, collect, or remit the tax could face penalties, interest, fines, and/or jail.

Returns & Refunds:

The local law provides that operators must file a tax return with the City of Beacon four times per year. This schedule is consistent with other local room occupancy taxes. Returns are due within 20 business days of March 30th, June 30th, September 30th, and December 31st. The Director of Finance, however, has the discretion to request returns be filed for other periods and on such dates as determined to be appropriate (e.g., in the event of a holiday or emergency). Operators who believe they have overpaid the tax due may submit a request for a return of the overpaid amount within one year of payment by the occupant to the operator. However, if a refund is determined to be owed, the Director of Finance cannot remit the refund until the operator establishes it has already repaid the occupant.

Please do not hesitate to contact our office with any questions. Thank you.

---

[2] The tax is currently collected by Dutchess County and then transferred to the City of Beacon. As the County already imposed a room occupancy tax, it is more efficient and effective for operators to remit payment to the County than to have to file separately with the City and County.

McKinney's Consolidated Laws of New York Annotated
Tax Law (Refs & Annos)
Chapter Sixty. Of the Consolidated Laws
Article 29. Taxes Authorized for Cities, Counties and School Districts (Refs & Annos)
Part I. Authority to Impose Taxes
Subpart A. Taxes Administered by Cities, Counties and School Districts

McKinney's Tax Law § 1202-mm

§ 1202-mm. Hotel or motel taxes in the city of Beacon

Effective: August 23, 2023
Currentness

<[Expires and deemed repealed Aug. 23, 2026, pursuant to L.2023, c. 295, § 2.]>

(1) Notwithstanding any other provisions of law to the contrary, the city of Beacon, in the county of Dutchess, is hereby authorized and empowered to adopt and amend local laws imposing in such city a tax, in addition to any other tax authorized and imposed pursuant to this article such as the legislature has or would have the power and authority to impose upon persons occupying hotel or motel rooms in such city. For the purposes of this section, the term "hotel" or "motel" shall mean and include any facility consisting of rentable units and providing lodging on an overnight basis and shall include those facilities designated and commonly known as "bed and breakfast" and "tourist" facilities. The rates of such tax shall not exceed five percent of the per diem rental rate for each room, provided however, that such tax shall not be applicable to a permanent resident of a hotel or motel. For the purposes of this section the term "permanent resident" shall mean a person occupying any room or rooms in a hotel or motel for at least ninety consecutive days.

(2) Such tax may be collected and administered by the chief fiscal officer of the city of Beacon by such means and in such manner as other taxes which are now collected and administered by such officer or as otherwise may be provided by such local law.

(3) Such local laws may provide that any tax imposed shall be paid by the person liable therefor to the owner of the hotel or motel room occupied or to the person entitled to be paid the rent or charge for the hotel or motel room occupied for and on account of the city of Beacon imposing the tax and that such owner or person entitled to be paid the rent or charge shall be liable for the collection and payment of the tax; and that such owner or person entitled to be paid the rent or charge shall have the same right in respect to collecting the tax from the person occupying the hotel or motel room, or in respect to nonpayment of the tax by the person occupying the hotel or motel room, as if the tax were a part of the rent or charge and payable at the same time as the rent or charge; provided, however, that the chief fiscal officer of the city, specified in such local law, shall be joined as a party in any action or proceeding brought to collect the tax by the owner or by the person entitled to be paid the rent or charge.

(4) Such local laws may provide for the filing of returns and the payment of the tax on a monthly basis or on the basis of any longer or shorter period of time.

(5) This section shall not authorize the imposition of such tax upon any transaction, by or with any of the following in accordance with section twelve hundred thirty of this article:

a. The state of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or the Dominion of Canada), improvement district or other political subdivision of the state;

b. The United States of America, insofar as it is immune from taxation;

c. Any corporation or association, or trust, or community chest, fund or foundation organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this paragraph shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this paragraph.

(6) Any final determination of the amount of any tax payable hereunder shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under article seventy-eight of the civil practice law and rules if application therefor is made to the supreme court within thirty days after the giving of the notice of such final determination, provided, however, that any such proceeding under article seventy-eight of the civil practice law and rules shall not be instituted unless:

a. The amount of any tax sought to be reviewed, with such interest and penalties thereon as may be provided for by local law shall be first deposited and there is filed an undertaking, issued by a surety company authorized to transact business in this state and approved by the superintendent of financial services of this state as to solvency and responsibility, in such amount as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding; or

b. At the option of the petitioner such undertaking may be in a sum sufficient to cover the taxes, interests and penalties stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest or penalties as a condition precedent to the application.

(7) Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the proper fiscal officer or officers, and such officer or officers shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under article seventy-eight of the civil practice law and rules, provided, however, that such proceeding is instituted within thirty days after the giving of the notice of such denial, that a final determination of tax due was not previously made, and that an undertaking is filed with the proper fiscal officer or officers in such amount and with such sureties as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

(8) Except in the case of a wilfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return, provided, however, that where no return has been filed as provided by law the tax may be assessed at any time.

(9) All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the city of Beacon and shall be credited to and deposited in the general fund of the city. Such revenues may be used for any lawful purpose.

(10) If any provision of this section or the application thereof to any person or circumstance shall be held invalid, the remainder of this section and the application of such provision to other persons or circumstances shall not be affected thereby.

Credits

(Added L.2023, c. 295, § 1, eff. Aug. 23, 2023.)

McKinney's Tax Law § 1202-mm, NY TAX § 1202-mm
Current through L.2023, chapters 1 to 480. Some statute sections may be more current, see credits for details.

End of Document

ARTICLE XIII
Room Occupancy Tax
[Adopted 11-4-2024 by L.L. No. 10-2024]

§ 199-59. Purpose.

Pursuant to home rule legislation enacted by the New York State Legislature, Article 29, § 1202-mm, of the New York State Tax Law, the City of Beacon is authorized to adopt a local law relating to the implementation and assessment of tax on persons occupying hotel and motel rooms in the City of Beacon.

§ 199-60. Definitions.

For the purposes of this article, the following terms shall have the following meanings:

DIRECTOR OF FINANCE — The Director of Finance of the City of Beacon, or such other person as may be designated by the City Council to administer and collect the tax provided for under this article.

EFFECTIVE DATE — January 1, 2025.

EXEMPT OCCUPANT — Any occupant of any room or rooms in a hotel whose rent is paid from public assistance from the County of Dutchess shall be deemed an "exempt occupant" with respect to the period of such occupancy, regardless of the length thereof.

HOSTING COMPANY — An internet, application, technology, and/or similarly based service through which a third party desiring to offer lodging (a "host") and a third party desiring to book lodging (a "guest") for one or more nights have the opportunity to communicate, negotiate, and consummate a booking transaction for transient lodging accommodations pursuant to a direct agreement between a host and guest to which the hosting company is not a party but still facilitates and is entitled to receive payments for rent on behalf of or for the host. Merely publishing an advertisement for transient accommodations does not make the publisher a hosting company.

HOTEL or MOTEL — Any facility, or portion thereof, consisting of rentable units and providing lodging of guests on an overnight basis. For the purposes of this article, the term "hotel" shall mean and include any facility providing lodging on an overnight basis, including those facilities designated and commonly known as "bed-and-breakfast" and "tourist" facilities, and shall include but not be limited to hotels, motels, tourist homes, motel courts, bed-and-breakfast establishments, short-term rentals, vacation rentals, clubs or similar facilities, whether or not meals are served to guests or residents thereof, and/or a location that is otherwise made available for transient lodging accommodation for rent directly by the owner or through an agent, operator or hosting companies.

OCCUPANCY — The use or possession, or the right to the use or possession, of any room in a hotel.

OCCUPANT — A person who, for a consideration, uses, possesses or has the right to use or possess any room in a hotel under any lease, concession, permit, right of access, license to use or other agreement or otherwise.

OPERATOR — Any person operating a hotel in the City of Beacon, including, but not limited to, an owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee or any other person otherwise operating such hotel.

PERMANENT RESIDENT — Any person occupying any room or rooms in a hotel for at least 60 consecutive calendar days shall be considered a "permanent resident."

PERSON — An individual, partnership, society, association, joint-stock company, corporation, estate, receiver, trustee, assignee, referee or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, or any combination of the foregoing.

RENT — The per diem rental rate or charge received for occupancy of each room, valued in money, whether received in money or otherwise, for the occupancy of a room in a hotel for any period of time.

RETURN — Any return filed or required to be filed as provided herein.

ROOM — Any room or rooms of any kind in any part or portion of a hotel, which is available for or let out for any purpose other than a place of assembly.

ROOM REMARKETER — A person who reserves, arranges for, conveys, or furnishes occupancy, whether directly or indirectly, to an occupant for rent in an amount determined by the room remarketer, directly or indirectly, whether pursuant to a written or other agreement. Such person's ability or authority to reserve, arrange for, convey, or furnish occupancy directly or indirectly, and to determine rent therefor, shall be the rights of a room remarketer. A room remarketer is not a permanent resident with respect to a room for which such person has the rights of a room remarketer.

§ 199-61. Imposition of tax.

On and after January 1, 2025, a tax of 2% shall be paid based upon the per diem retail rental rate for every occupancy of a room or rooms in a hotel or motel in the City of Beacon, except that such tax shall not be imposed upon a permanent resident thereof, or an exempt occupant, as otherwise provided herein.

§ 199-62. Exemptions.

Except as otherwise provided herein, any use or occupancy by any of the following shall not be subject to the tax imposed by this article.

A. The State of New York, or any of its agencies or instrumentalities, any public corporation (including a public corporation created pursuant to agreement or compact with another state or the Dominion of Canada), improvement district or other political subdivision of the state.

B. The United States of America, or any of its agencies and instrumentalities, insofar as it is immune from taxation.

C. Any corporation or association, or trust, or community chest, fund or foundation organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this subsection shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this section.

D. A permanent resident of a hotel or motel, notwithstanding that the tax shall be charged for each and every day of occupancy until permanent residency is established.

E. Any occupant of any room or rooms in a hotel whose rent is paid from public assistance from a political subdivision of the State of New York, the United States of America, or similar public assistance from another state or territory of the United States of America, with respect to the period of such occupancy, regardless of the length thereof.

§ 199-63. Territorial limits.

The tax imposed under this article shall only apply within the territorial limits of the City of Beacon.

§ 199-64. Registration.

A. Within 10 days after the effective date of this article or, in the case of operators commencing business after such effective date, within three days after such commencement or opening, every operator shall file with the Director of Finance a certificate of registration in a form prescribed by the Director of Finance.

B. The Director of Finance shall, within five days after such registration, issue without charge to each operator a certificate of authority empowering such operator to collect the tax from the occupant and a duplicate thereof for each additional hotel of such operator. Each certificate or duplicate shall state the hotel to which it is applicable.

C. The operator shall prominently display the certificate of authority or duplicate in the hotel in such a manner that it may be seen and noticed by all occupants and persons seeking occupancy.

D. A certificate of authority shall be nonassignable and nontransferable and shall be surrendered immediately to the Director of Finance upon the cessation of business at the hotel named or upon the sale or transfer of the hotel business or land thereof.

§ 199-65. Administration and collection.

A. The tax imposed by this article shall be administered and collected by the Director of Finance or such other City employee as the Director of Finance may designate by such means and in such manner as are other taxes which are now collected and administered or as otherwise provided by this article.

B. The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon every evidence of occupancy or any bill or state of charges made for said occupancy issued or delivered by the operator as trustee for and on account of the City, and the operator shall be liable for the collection thereof and for the tax. The operator and any officer of any corporate operator shall be personally liable for the tax collected or required to be collected under this article, and the operator shall have the same right in respect to collecting the tax from the occupant, or in respect to the nonpayment of the tax by the occupant, as if the tax were owing, including all rights of eviction, dispossession, repossession, and enforcement of any innkeeper's lien that such person may have in the event of nonpayment of the rent by the occupant; provided, however, that the Director of Finance or employees or agents duly designated by the Director of Finance shall be joined as a party in any action or proceeding brought by the operator to collect and enforce collection of the tax.

C. Hosting companies and/or room remarketers shall collect and remit the applicable tax to the City, as the collector, for booking transactions completed through the respective hosting company or room remarketer for hotels located within the City; and the host or operator of the hotel who is not the collector hosting company or room remarketer shall not be responsible for collecting and remitting the tax to the City on any transaction for which it has received confirmation that the hosting company or room remarketer has collected the aforementioned tax and remitted it back to the City; otherwise, operators or hosts of hotels and motels shall be liable for the collection and remittance of the tax. For the sole purposes of tax registration, collection, and remittance under this article, a hosting company or room remarketer shall assume and be limited to the duties of hotel/motel operator for only those booking transactions completed through the respective hosting company or room remarketer.

(1) If the hosting company or room remarketer fails to separately state the tax on the rent on a sales slip, invoice, receipt or other statement of the transaction between the hosting company or room remarketer and the occupant or fails to maintain records of all prices of all components of a transaction covered by this article, the entire consideration shall be treated as rent subject to tax under the article. Nothing herein shall be construed to be subject to tax or exempt from tax any service or property or amusement charge or other items otherwise subject to tax or exempt from tax under any other New York State law. A hosting company's or room remarketer's records of the consideration payable for all components of a transaction covered by this article are records required to be maintained for purposes of § 199-66 of this article.

(2) In regard to the collection of tax on occupancies by hosting companies and room remarketers, the requirements of this article shall be deemed satisfied if the hosting company or room remarketer provides the customer and/or occupant a sales slip, invoice, receipt or other statement of the price prior to the customer and/or occupant's completion of occupancy, on which the amount of tax due under this article is stated. The hosting company or room remarketer must keep a copy of the sales, slip, invoice, receipt or statement as required by § 199-66 of this article, or must keep electronic records that accurately reflect the information on the sales slip, invoice, receipt or statement provided to the customer and/or occupant.

D. Except where the occupant has paid rent in full prior to the effective date, the tax imposed by this article shall be paid upon any occupancy on and after the effective date, even if such occupancy is contracted or agreed to pursuant to a contract, lease or other arrangement made prior to the effective date. Where rent is paid or charged or billed or falls due on either a weekly, monthly or other term basis, the rent so paid, charged, billed or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after the effective date of this article.

E. For the purpose of the proper administration of this article and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax provided for under this article until the contrary is established, and the burden of proving that rent for occupancy is not taxable hereunder shall be upon the operator or occupant. Where an occupant claims exemption from the tax under the provisions of § 199-62 of this article, the rent shall be deemed taxable hereunder unless:

(1) The operator shall receive from the occupant claiming such exemption a copy of a New York State sales tax exemption certificate;

(2) The operator shall receive from the occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the occupant is its agent, representative, or employee, together with a certificate executed by the occupant that the occupancy is paid or to be paid by such exempt corporation or association and is necessary or required in the course of or in connection with the occupant's duties as a representative of such corporation or association;

(3) An attestation from the occupant that such person is the recipient of public assistance and that such rent is to be paid from said public assistance.

§ 199-66. Records.

Every operator shall keep records of every occupancy and of all rent paid, charged or due thereon and of the tax payable of, in such form as the Director of Finance may by regulation require. Such records shall be available for inspection and examination at any time upon demand by the Director of Finance, or their authorized agent or employee, and shall be preserved for a period of three years, except that the Director of Finance may consent to their destruction within that period or may require that they be kept together.

§ 199-67. Returns.

A. Every operator shall file with the Director of Finance a return of occupancy and of rents and of the taxes payable thereon for the periods ending the last day of March, June, September and December on and after the effective date of this article. Such returns shall be filed within 20 days from the expiration of the period covered thereby. The Director of Finance may permit or require returns to be made for other periods upon such dates as it may specify. If the Director of Finance deems it necessary in order to ensure the payment of the tax imposed by this article, it may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this section and upon such dates as the Director of Finance may specify.

B. The forms of return shall be prescribed by the Director of Finance and shall contain such information as it may deem necessary for the proper administration of this article. The Director of Finance may require amended returns to be filed within 20 days after notice and to contain the information specified in the notice.

C. If a return required by this article is not filed, or if a return is incorrectly filed or is insufficient on its face, the Director of Finance shall take such steps as the Director of Finance deems necessary to enforce the filing of such return or of a corrected return.

§ 199-68. Payment of tax; filing of bond.

At the time of filing a return, each operator shall pay to the Director of Finance the taxes imposed by this article upon the rents required to be included in such return, as well as all other moneys collected by the operator acting or purporting to act under the provisions of this article; even though it be judicially determined that the tax collected is invalidly required to be filed, it shall be due from the operator and payable to the Director of Finance on the date prescribed herein for the filing of the return for such period, without regard to whether a return is filed or whether the return which is filed correctly shows the amount of rents and taxes due thereon. Where the Director of Finance, in the Director of Finance's sole discretion, deems it necessary to protect revenues to be obtained under this article, the Director of Finance may require any operator required to collect the tax imposed by this article to file with the Director of Finance a bond, issued by a surety company authorized to transact business in this state and approved by the Superintendent of Insurance of this state as to solvency and responsibility, in such amount as the Director of Finance may find to secure the payment of any tax and/or penalties and interest due or which may become due from such operator. In the event that the Director of Finance determines that an operator is to file such bonds, the Director of Finance shall give notice to such operator to that effect, specifying the amount of the bond required. The operator shall file such bond within five days after the giving of such notice unless, within such five days, the operator shall request in writing a hearing before the Director of Finance at which the necessity, propriety and amount of the bond shall be determined by the Director of Finance. Such determination shall be final and shall be complied with within 15 days after the giving of notices thereof. In lieu of such bond, securities approved by the Director of Finance or cash in such amount as the Director of Finance may prescribe may be deposited with the Director of Finance, which shall be kept in the custody of the Director of Finance, who may at any time, without notice of the depositor, apply them to any tax and/or interest or penalties due, and for that purpose the securities may be sold by the Director of Finance at public or private sale without notice to the depositor thereof.

§ 199-69. Determination of tax.

Any final determination of the amount of any tax payable hereunder shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under Article 78 of the Civil Practice Law and Rules if application therefor is made to the Supreme Court within 30 days after the giving of the notice of such final determination; provided, however, that any such proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless:

A. The amount of any tax sought to be reviewed, with such interest and penalties thereon as may be provided for by local law, shall be first deposited and there is filed an undertaking, issued by a surety company authorized to transact business in this state and approved by the Superintendent of Insurance of this state as to solvency and responsibility, in such amount as a Justice of the Supreme Court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding; or

B. At the option of the petitioner, such undertaking may be in a sum sufficient to cover the taxes, interests and penalties stated in such determination, plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest or penalties as a condition precedent to the application.

§ 199-70. Use of tax revenues.

All revenues resulting from the imposition of the tax under this article shall be paid into the treasury of the City of Beacon and shall be credited to and deposited in the general fund of the City of Beacon. Such revenues may be used for any lawful purpose.

§ 199-71. Refunds.

A. In the manner provided in this section, the Director of Finance shall refund or credit, without interest, any tax penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the Director of Finance for such refund shall be made within one year from the payment thereof. Whenever a refund is made by the Director of Finance, the Director of Finance shall state the reason therefor in writing. Such application may also be made by an operator who has collected and paid over such tax to the Director of Finance, provided that the application is made within one year of the payment by the occupant to the operator, but no actual refund of moneys shall be made to such operator until it shall first establish to the satisfaction of the Director of Finance, under such regulations as the Director of Finance may prescribe, that it has repaid to the occupant, or other person who has actually paid the tax, the amount for which the application for refund is made. The Director of Finance may, in lieu of any refund required to be made, allow credit therefor on payments due or to become due from the applicant.

B. Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the Director of Finance, and the Director of Finance shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under Article 78 of the Civil Practice Law and Rules; provided, however, that such proceeding is instituted within 30 calendar days after the giving of the notice of such determination, and provided that a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the Director of Finance in such amount and with such sureties as a Justice of the Supreme Court shall approve to the effect that, if such proceedings be dismissed or the tax confirmed, the petitioner will pay costs and charges which may accrue in the prosecution of such proceeding.

C. A person shall not be entitled to a revision, refund or credit of a tax, interest or penalty which had been determined to be due pursuant to the provisions of § 199-74 of this article where it has had a hearing or an opportunity for a hearing, as provided in said section, or has failed to avail itself of the remedies therein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the Director of Finance made pursuant to § 199-74 of this article unless it be found that such determination was erroneous, illegal or unconstitutional or otherwise improper by the Director of Finance after a hearing or on the Director of Finance's own motion or in a proceeding under Article 78 of the Civil Practice Law and Rules, pursuant to the provisions of said section, in which event refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

§ 199-72. Reserve fund.

In cases where the occupant or operator has applied for a refund and has instituted a proceeding under Article 78 of the Civil Practice Law and Rules to review a determination adverse to said occupant or operator on the occupant's or operator's application for a refund, the Director of Finance shall have the option of crediting future tax payment to meet the cost of any settlement or judgments or, at the Director of Finance's option, may, in the first instance, set up appropriate reserves to meet any decision adverse to the City of Beacon.

§ 199-73. Remedies exclusive.

The remedies provided by §§ 199-69 and 199-71 of this article shall be the exclusive remedies available to any person for the review of tax liability imposed by this article, and no determination or proposed determination of tax or determination on any application for refund shall be enjoined or reviewed by an action for declaratory judgment, an action for money had and received or by any action or proceeding other than a proceeding in a nature of a certiorari proceeding under Article 78 of the Civil Practice Law and Rules; provided, however, that the payor of the tax may proceed by declaratory judgment if he/she institutes suit within 30 calendar days after a deficiency assessment is made and pays the amount of the deficiency assessment to the Director of Finance prior to the institution of such suit and posts a bond for costs as provided in § 199-68 of this article.

§ 199-74. Penalties and interest.

A. Any person failing to file a return or to pay or pay over any tax to the Director of Finance within in the time required by this article shall be subject to a penalty of 5% of the amount of the tax due, plus interest at the rate of 1% of such tax, for each month of delay, except the first month after such return was required to be filed or such tax became due; but the Director of Finance, if satisfied that the delay was excusable, may remit all of any part of such penalty, but not interest. Such net penalties and interest shall be paid and disposed of in the same manner as other revenues from this article. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this article.

B. Any operator or occupant and any officer of an operator or occupant failing to file a return required by this article, or filing or causing to be filed or making or causing to be made or giving or causing to be given any return, certificate, affidavit, representation, information, testimony or statement required or authorized by this article which is willfully false, and any operator and any officer of a corporate operator willfully failing to file a bond required to be filed pursuant to § 199-68 of this article, or failing to file a registration certificate and such data in connection therewith as the Director of Finance may by regulation or otherwise require, or failing to display or surrender the certificate of authority as required by this article or assigning or transferring such certificate of authority; and any operator or any officer of a corporate operator willfully failing to charge separately from the rent the tax herein imposed or willfully failing to state such tax separately on any evidence of occupancy and on any bill or statement or receipt of rent issued or employed by the operator or willfully failing or refusing to collect such tax from the occupant; any operator or any officer of a corporate operator who shall refer or cause reference to be made to this tax in a form or manner other than that required by this article, and any such person or operator failing to keep records required by this article, shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishable by a fine of up to $1,000, imprisonment for not more than one year, or both such fine and imprisonment. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this article and penalties and interest thereon and subject to the fines and imprisonment herein authorized.

C. The certificate of the Director of Finance to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed or that information has not been supplied pursuant to the provisions of this article shall be presumptive evidence thereof.

D. Except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return; provided, however, that where no return has been filed as provided by law, the tax may be assessed at any time.

§ 199-75. Returns to be confidential.

A. It shall be unlawful, except in accordance with proper judicial order or as otherwise provided to the fullest extent permitted by law, for the Director of Finance or employee or designee of the Director of Finance to divulge or make known in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this article. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the Director of Finance in an action or proceeding under the provisions of this article or on behalf of any party to any action or proceeding under the provisions of this article when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the delivery to a taxpayer or their duly authorized representative of a certified copy of any return filed in connection with their tax nor to prohibit the publication of statistics so classified to prevent the identification of particular returns and items thereof or the inspection by the City Attorney or other legal representatives of the City or by the District Attorney of any county of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the Director of Finance permits them to be destroyed.

B. Any violation of Subsection A of this section shall be punishable by a fine not exceeding $1,000 or by imprisonment not exceeding 15 days, or both, in the discretion of the court, and if the offender is an officer or employee of the City, they may be, at the discretion of the Mayor, dismissed from office and be incapable of holding any further City office as may be determined according to law.

§ 199-76. Notices; limitations for City to collect tax.

A. Any notice authorized or required under the provisions of this article may be given to the taxpayer to whom it is intended in a postpaid envelope addressed to such person at the address given in the last return filed by said taxpayer pursuant to the provisions of this article or in any application made by taxpayer or, if no return has been filed or application made, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom said notice is addressed. Any period of time which is determined according to the provisions of this article by the giving of notice shall commence five business days after the date of mailing of such notice.

B. The provisions of the Civil Practice Law and Rules, or any other law relative to limitations of time for the enforcement of a civil remedy, shall not apply to any proceeding or action taken by the City to levy, appraise, assess, determine or enforce the collection of any tax or penalty provided by this article. However, except in the case of a willfully false, fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of filing of a return; provided, however, that where no return has been filed as provided by law, the tax may be assessed at any time.

C. Where, before expiration of the period prescribed herein for the assessment of an additional tax, a taxpayer has consented, in writing, that such period be extended, the amount of such additional tax due may be determined at any time within such extended period. The period so extended may be further extended by subsequent consents, in writing, made before the expiration of the extended period.

§ 199-77. Proceedings to recover tax.

Whenever any operator, any officer of a corporate operator, any occupant, or other person fails to collect and pay over any tax and/or penalty or interest as imposed by this article, the City Attorney shall bring or cause to be brought an action to enforce the payment of the same on behalf of the City in any court of the State of New York or of any other state or of the United States. If, however, the Director of Finance believes that any such operator, officer, occupant, or other person is about to cease business, leave the state, or remove or dissipate the assets out of which the tax or penalties might be satisfied, and that any such tax or penalty will not be paid when due, such tax or penalty may be declared to be immediately due and payable, and the Director of Finance may issue a warrant immediately.

§ 199-78. General powers of Director of Finance.

In addition to the powers granted in this article, the Director of Finance is hereby authorized and empowered to:

A. Extend, for cause shown, the time of filing any return for a period not exceeding 30 days; and, for cause shown, to remit penalties, but not interest; and to compromise disputed claims in connection with the taxes hereby imposed;

B. Request information from the Tax Commission of the State of New York or the Treasury Department of the United States relative to any person; and afford information to such Tax Commission or Treasury Department relative to any person, notwithstanding any other provision of this article;

C. Delegate functions hereunder to the other department heads, employees, or agents of the City, with the consent of the Mayor;

D. Prescribe methods for confirming the rents for occupancy and confirm the accuracy of information on the taxable and non-taxable rents;

E. Require any operator within the City, if it is determined that adequate records are not being maintained, to keep detailed records of the nature and type of hotel maintained; nature and type of service rendered; number of rooms available and occupied; daily leases, occupancy contracts or arrangements; rents received, charged, and accrued; the names and addresses of the occupants; whether or not any occupancy is claimed to be subject to the tax imposed by this article; and to furnish such information at the request of the Director of Finance;

F. Impose as a penalty upon any operator within the City any necessary cost of auditing services generated by discrepancies discovered, upon audit, in the records of the operator; and

G. Make, adopt, and amend such other rules and regulations appropriate to the carrying out of this article and the purposes thereof as may be approved by the City Council of the City of Beacon.

§ 199-79. Administration of oaths; compelling testimony.

A. The Director of Finance, or employees or agent(s) duly designated and authorized, shall have the power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this article. The Director of Finance shall have power to subpoena and require the attendance of witnesses and the production of books, papers, and documents to secure information pertinent to the performance of the duties hereunder in the enforcement of this article and to examine them in relation thereto. The Director of Finance shall also have the power to issue commissions for the examination of witnesses who are out of the state, unable to attend, or who are excused from attendance.

B. A Supreme Court Justice, either in court or in chambers, shall have the power to summarily enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers, and documents called for by the subpoena of the Director of Finance under this article.

C. Any subpoenaed person who refuses to testify or produce books or records, or who testifies falsely in any material matter pending before the Director of Finance under this article, shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than $1,000 or imprisonment for not more than one year, or both such fine and imprisonment.

D. The officers who serve the summons or subpoena of the Director of Finance and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record, except otherwise provided herein. Such officers shall be members the City of Beacon Police Department, or any officers or employees of the City designated to serve such process.

§ 199-80. Accounting and reporting of tax.

From time to time, but no less than annually each year, the Director of Finance shall provide a report to the City Council, for its audit and review, of all actions taken pursuant to this article. The report shall contain a list of all certificates of registration filed or issued to any operator in the City of Beacon and for each operator shall state the returns filed by all operators; the returns that have not been timely filed by any operator; the amount of tax determined to be payable by any operator; the tax paid and collected from any operator; any tax that may be due and owing or past due from any operator, and any enforcement action taken to collect any tax due under this article.

§ 199-81. Delegation of tax collection.

Notwithstanding anything to the contrary in this article, the City of Beacon City Council may provide for the collection and administration of the tax authorized herein to another governmental entity responsible for the collection and administration of taxes pursuant to such terms and conditions as the City Council may approve.

§ 199-82. Severability.

If any provision of this article, or the application thereof to any person or circumstance, is held invalid, the remainder of this article, and the application of such provision to other persons or circumstances, shall not be affected thereby.

§ 199-83. Expiration.

Pursuant to the provisions of the enabling legislation, New York State Tax Law § 1202-mm as applicable to the City of Beacon, this article shall be in effect until such enabling legislation expires.

City of Beacon City Council Agenda
01/20/2026

Title:

Resolution No. 17 - Setting a Public Hearing for the 2026 Community Development Block Grant Program

ATTACHMENTS

Resolution Setting a Public Hearing for the 2026 Community Development Block Grant Program

2026 Community Development Block Grant Program Municipal Application Instructions and Guidance

CITY OF BEACON
CITY COUNCIL

RESOLUTION NO. 17 OF 2026

SETTING A PUBLIC HEARING FOR
2026 COMMUNITY DEVELOPMENT BLOCK GRANT FUNDING

WHEREAS, Dutchess County has announced the opening of its application period for the 2026 Community Development Block Grant ("CDBG") program for municipalities that participate in the Dutchess County Urban Consortium, which includes the City of Beacon; and

WHEREAS, funded by the United States Department of Housing and Urban Development (HUD), the CDBG program's intent is to develop viable, more resilient communities by providing decent housing and a suitable living environment and by expanding economic opportunities, principally for low- and moderate-income people and communities, and by addressing needs such as infrastructure, economic development, public facilities, housing rehabilitation, and public services; and

WHEREAS, the use of CDBG funds is also limited to low- and moderate- income areas of the City, as delineated in the County's CDBG mapping, which is why the City has selected public infrastructure projects in this area of the City over the past several years; and

WHEREAS, the CDBG program requires that municipalities must hold a public hearing prior to the submission of an application to provide residents, particularly low- and moderate- income residents, an opportunity to suggest projects for CDBG funds.

NOW, THEREFORE, BE IT RESOLVED, the City Council hereby schedules a public hearing for February 17, 2026 at 7:00 pm for 2026 Community Development Block Grant Funding.

Resolution No. 17 of 2026			**Date: January 20, 2026**				
☐ **Amendments**						☐ **2/3 Required**	
☐ **On roll call**						☐ **3/4 Required**	
Motion	Second	Council Member	Yes	No	Abstain	Reason	Absent
		Paloma Wake					
		Amber Grant					
		Lastar Gorton					
		Zack Smith					
		Sergei Krasikov					
		Carolyn Bennett Glauda					
		Mayor Lee Kyriacou					
		Motion Carried					

2026 Community Development Block Grant (CDBG) - Municipal
Application Instructions & Guidance

Program Overview

Funded by the United States Department of Housing and Urban Development (HUD), the Community Development Block Grant (CDBG) program's intent is to develop viable, more resilient communities by providing decent housing and a suitable living environment and by expanding economic opportunities, principally for low- and moderate-income people and communities. Activities may address needs such as infrastructure, economic development, public facilities, housing rehabilitation, and public services.

To apply, you must be a municipality that is a member of the Dutchess County Urban Consortium. Below is a complete list of all municipalities that are members of the consortium. Municipalities may sponsor a non-profit's infrastructure grant request in lieu of applying for a municipal project in their community.

2026 Dutchess County Consortium Members		
Towns	**Towns**	**City | Villages**
Amenia	Pawling	Beacon
Beekman	Pine Planes	Fishkill
Clinton	Pleasant Valley	Millbrook
Dover	Poughkeepsie	Millerton
East Fishkill	Red Hook	Pawling
Fishkill	Rhinebeck	Red Hook
Hyde Park	Stanford	Rhinebeck
LaGrange	Union Vale	Tivoli
Milan	Wappinger	Wappingers Falls
North East	Washington	

Funding

We anticipate a CDBG funding allocation of approximately between $1,000,000 and $1,500,000; however, actual funding is contingent on the federal budget, which is historically delayed. The below chart reflects applicant funding limits. There is no guarantee an applicant will be awarded their maximum grant request.

Funding Maximums		
Activity Type	**One Applicant**	**Joint Applicants**
Affordable Housing[1], Public Facilities[2], Water/Wastewater	$200,000[3]	$400,000[3]
Economic Development/Job Creation	$150,000	$300,000[3]
Removal of Existing Architectural Barriers, Parks, and Recreation	$125,000	$250,000[3]
[1] Affordable housing and infrastructure specific to promoting affordable housing will be prioritized over other applications.		
[2] Excludes projects involving the removal of architectural barriers and parks and recreation, which have lower funding limits.		
[3] Grantees awarded funds equal to or greater than $200,000 MUST comply with Section 3 requirements, and to the greatest extent possible, provide training, employment, and other economic opportunities to low and very low-income persons. Unless you plan to follow Section 3 requirements you should not apply for funding ≥ $200,000.		

Build America, Buy America Act (BABA)

The Build America, Buy America Act (BABA) requires that all iron, steel, manufactured products, and construction materials used for federally funded infrastructure projects are produced in the United States, unless otherwise exempt or subject to an approved waiver. This requirement is known as the "Buy America Preference (BAP)," and the specific requirements are codified in 2 CFR § 184. Please see https://www.hudexchange.info/programs/baba/ for more information and resources.

Timeline

Date	Activity
January 6, 2026	Application Window Opens
January 22, 2026	County Public Hearing & Workshop at 10:00 a.m. at 85 Civic Center Plaza, Suite 107, Poughkeepsie, NY 12601, or virtually via this link.
January - February 2026	Applicant Public Hearing[3]
February 2, 2026	Letter of Intent (LOI) - Due by 3:00 p.m.
March 3, 2026	Applications - Due by 3:00 p.m.
March – April 2026	Application Review
April 2026	County Executive Announcement of Awards
May 2, 2025 – June 2, 2026[2]	Draft Action Plan Released, 30-day Comment Period
May 14, 2026[2]	Public Hearing on Draft Action Plan
May 28 – June 2, 2026[2]	Processing of Public Comments
June 1, 52026[2]	Submission of the 2026 Action Plan to HUD
August 1, 2026[2]	Program Year Begins
[2] Please note this is a preliminary schedule that is contingent on the approval of the 2026 federal budget.	
[3] Municipalities MUST host a public hearing to solicit public input on community needs as it relates to applying for CDBG funds.	

Priorities and Eligibility

Eligibility Determination – One of the most important things to remember is that the Community Development Block Grant (CDBG) is designed to assist with the development of **projects that primarily benefit low and moderate-income residents**. Information on eligibility is available in Table A, page 2.

Eligible Applicants – Any municipality that is a member of the Dutchess County CDBG Urban County Consortium can submit **one (1) application**, except that a second application may be submitted for an eligible housing activity. Housing activities require the submission of a separate application.

Proposed activities must meet:

1. Federal eligibility requirements (Table A), AND
2. A Consolidated Plan priority (Table B)

A. Federal Eligibility – Use the following chart to see if your project meets federal eligibility requirements:

Table A - Federal Eligibility Requirements	
To be eligible, you must be able to check one box in each column. Eligibility must be confirmed by submitting a Letter of Intent (LOI) via the Dutchess County Grant Portal.	
Column A	**Column B**
Eligible Activities	**Low/Mod Resident Benefit (National Objective)**
☐ Acquisition of Real Property	☐ Projects located in an area defined by and primarily benefiting low and moderate-income communities as illustrated in maps provided by the Department.
☐ Public Facilities and Improvements	☐ Project benefits residents HUD presumes are low/moderate income: abused children, victims of domestic violence, elderly, severely disabled adults, homeless, illiterate adults, persons living with AIDS, and migrant farm workers.
☐ Clearance, Rehabilitation, and Reconstruction of Housing	☐ An income survey has documented that the area is low/moderate income. Income surveys must follow federal standards.
☐ Removal of existing architectural barriers (this category is not eligible for new construction or substantial reconstruction of a non-functioning facility)	
☐ Economic Dev. Assistance (must document job creation)	

B. Consolidated Plan Priorities - Use the following chart to see if your project meets a priority:

Table B - Consolidated Plan Priorities
Public Facilities and Improvements
Public Facilities
☐ Repairs to existing or construction of new sidewalks, crosswalks, curb cuts, bike-friendly features, and bus shelters to improve pedestrian connections.
☐ Improvements to existing facilities, municipal parks, and recreation areas, particularly handicapped accessible improvements. New recreation facilities will be considered based on demonstrated need.
☐ Improvements designed to mitigate flooding and improve the resiliency of critical infrastructure, facilities, neighborhoods, and housing.
Public facility projects that address any of the below-listed activities will be prioritized (check all that apply):
☐ Reinforce traditional or emerging centers with a mixture of uses and building types, support main streets, and build on existing infrastructure
☐ Were developed through an asset inventory, capital planning process or other local plan.
☐ Contain green features.
Water and Wastewater
☐ Development of central water and wastewater systems.
☐ Maintenance of central water and wastewater systems with properly set user charges.
☐ Alternative wastewater systems.
☐ New techniques to contain drainage such as green streets, pervious parking lots and walkways, and rain gardens, with a priority for areas where runoff and infiltration of storm water into sewer systems is a problem.
Rental Housing
☐ Creation of new rental housing through new construction, rehabilitation of vacant residential buildings, and adaptive reuse of commercial or industrial properties.
Rental housing projects that prioritize housing with the following characteristics (check all that apply):
☐ Intergenerational or non-restricted housing.

☐	Housing in communities or neighborhoods with limited affordable opportunities.
☐	Housing that sets aside units for hard-to-serve special needs populations.
☐	Located in centers, transit routes, and near employment/services
☐	Incorporates active design, universal design, and/or green infrastructure
☐	Created via the Dutchess County - Poughkeepsie Land Bank or City of Poughkeepsie Anti-Blight Task Force
Owner-Occupied Housing	
☐	Volunteer rehabilitation programs (i.e., Rebuilding Together and Habitat for Humanity)
☐	Homeownership created as part of specific efforts to revitalize neighborhoods and expand housing choice.
☐	Created via the Dutchess County - Poughkeepsie Land Bank or City of Poughkeepsie Anti-Blight Task Force
Homeless – Transitional and Permanent Housing	
☐	Permanent or transitional housing for the homeless.
Priority will be given to (check all that apply):	
☐	Permanent housing.
☐	Housing that addresses needs also identified in the Dutchess County Continuum of Care Application and the 10-Year Plan to End Homelessness.
☐	Housing that sets aside units for hard-to-serve special needs populations.
☐	Housing developed by agencies that demonstrate collaboration and are active participants in the Dutchess County Housing Consortium (DCHC).
☐	Created via the Dutchess County - Poughkeepsie Land Bank or City of Poughkeepsie Anti-Blight Task Force

The County has an obligation to address all the priorities over the Plan period. The County reserves the right to fund activities as necessary to meet this objective.

Application Process

The County uses a three-step application process:

- **Step 1 –** A public hearing is REQUIRED prior to submitting the full application.
- **Step 2** - Submit eligibility information via the LOI feature in the Dutchess County Grant Portal. After signing into the portal, click the blue APPLY button in the upper right to start the process. Applicants must complete this process by **Monday**, **February 2**, **2026,** so the County has time to review and approve eligibility. Applicants will only be able to proceed to the application once the LOI has been approved by the County.
- **Step 3** – You will be able to complete the application via the EDIT APPLICATION link which will appear once the LOI is approved by the County. The application and attachments must be submitted via the grant portal by **3:00 p.m. on Tuesday, March 3, 2026**

Required Public Participation | Public Hearing

- **Municipalities must hold a public hearing to solicit project ideas PRIOR to submitting the application**. The purpose of the hearing is to provide residents, particularly low- and moderate-income residents, an opportunity to suggest projects for CDBG funds. To ensure this requirement is met, municipalities should schedule a public hearing early in the application process. After the public hearing (at the same or subsequent meeting) the municipality must consider potential projects, select a project, and pass a resolution approving the application **prior** to submission. **Applications submitted without a public hearing are ineligible and will be rejected.**
- For joint applications, each municipality must hold a public hearing and pass a resolution.
- Municipalities are required to invite representatives from any proposed projects to the hearing.
- A copy of the public notice and authorizing resolution must be submitted with the application. The County has drafted a sample resolution for your convenience. However, the use of this resolution is not required.

CDBG MUNICIPAL POLICIES AND PROCEDURES

The CDBG program has detailed Policies and Procedures. Below is a summary of several important items:

1. **Implementation and Architectural/Engineering Costs -** Activity implementation and engineering costs for consultants will be limited to 20% of the activity's final approved allocation. Municipal personnel are not eligible to be reimbursed for activity implementation.

2. **Start Date –** Activities may not begin or incur costs prior to August 1, 2026 (beginning of the program year).

3. **Completion/Expenditure Deadline–** Activities allocated funds under this application must be completed and all funds expended within 20 months from the start date or by March 31, 2028.

4. **Environmental Reviews** – The County must conduct an environmental review under the National Environmental Policy Act (NEPA) and the municipality must ensure compliance with the NYS Environmental Quality Review Act (SEQRA). Activities may not begin construction until the environmental review is complete.

5. **City of Beacon Annual Allocation -** The City of Beacon receives 15% of the annual CDBG allocation after the deduction of the County's administrative expenses. All program guidelines apply to the City's activities except for maximum grant award and number of applications submitted.

6. **Public Service Activities–** Up to 15% of the annual allocation, after the deduction of the County's administrative expenses, may be set aside for public service activities. If a public service agency is applying for a construction activity, that is considered a municipal activity and must be sponsored by the municipality where the activity is located. Parties interested in non-construction public service activities should apply directly to the CDBG Public Service or Agency Partner Program using the APG/CDBG Public Service Application.

APPLICATION REVIEW

Applications are reviewed for completeness. Applicants whose applications are missing information or those that contain technical errors will be notified by email and given seven (7) calendar days to correct the omission/error. Failure to submit the missing items by the deadline will result in ineligibility. **However, please note, Public Hearing documentation, including the resolution authorizing the submission of the application must be submitted with the application, prior to the due date, per HUD regulations.**

The application process is competitive and based on the below considerations. A site visit and staff evaluations are conducted. Preliminary staff recommendations are presented to the Community Development Advisory Committee (CDAC). The CDAC reviews the recommendations and requests additional information if necessary. CDAC funding recommendations are sent to the County Executive for final approval.

REVIEW CONSIDERATIONS

Staff will begin the evaluation of each activity by asking:

1. Is the proposed activity eligible under HUD CDBG guidelines?
2. Does the activity address a HUD National Objective (Low/Mod Benefit)?

ACTIVITIES THAT DO NOT MEET THE ABOVE TWO CRITERIA ARE INELIGIBLE.

Questions 3 through 14 aids in further evaluation and development of funding recommendations.

3. Does the proposed activity meet a priority of the Consolidated Plan?
4. Does the activity benefit a substantial number of low to moderate income persons?
5. Is the estimated completion time for the activity realistic and allow for completion by the deadline?
6. Does the proposed activity build on previous investments or is it part of a larger development plan?
7. Does the municipality have outstanding CDBG funds?
8. Does the activity represent an innovative approach to a problem?
9. Is the activity consistent with the County's Consolidated Plan, Analysis of Impediments to Fair Housing and other County Plans such as Greenway Connections and Centers and Greenspaces, and the DCTC Metropolitan Transportation Plan Moving Dutchess Forward?

10. Is the activity a cooperative effort from two or more municipalities?
11. Has the municipality leveraged other sources of funds? Are they secure?
12. How is the municipality's organizational capacity; was the administration of previously activities positive?
13. Is the activity cost effective? Are costs in line with comparable activities?
14. Has the municipality acted to affirmatively further fair housing?

Housing projects will have the following additional questions:
1. Are the development and construction costs in line with similar projects?
2. If the applicant has received HOME or CDBG funds in the past, were those projects completed in a timely fashion and with quality workmanship? Has the applicant maintained the projects in an appropriate manner and complied with all rental/sale price and income regulations?
3. Is the municipality where the project is located supportive of the project? Specifically, is it likely to receive the necessary planning and zoning approvals?
4. Does the municipality have a plan or incentives to create moderately priced housing?
5. Does the project benefit any underserved populations?
6. Are HOME funds proposed to be used in the development of this project?
7. Does the project further fair housing choice throughout Dutchess County?
8. Does the project further the goals of the Dutchess County Continuum of Care?

Technical Assistance – Staff is available to provide technical assistance during the application process.

For more information, contact:

Dutchess County Department of Planning & Development
85 Civic Center Plaza, Suite 107
Poughkeepsie, NY 12601
Email: communitygrants@dutchessny.gov
Website: https://www.dutchessny.gov/Departments/Planning/community-development-block-grant.htm

City of Beacon City Council Agenda
01/20/2026

Title:

January 5, 2026 Minutes

ATTACHMENTS

January 5, 2026 Minutes

COURTROOM
1 MUNICIPAL PLAZA
BEACON, NY 12508
AND LIVE VIA ZOOM

Mayor Lee Kyriacou
Councilmember Amber Grant, At Large
Councilmember Paloma Wake, At Large
Councilmember Lastar Gorton, Ward 1
Councilmember Zack Smith, Ward 2
Councilmember Sergei Krasikov, Ward 3
Councilmember Carolyn Glauda, Ward 4
City Administrator Chris White

January 5, 2026
7:00 PM
Draft
City Council
Minutes

Regular Meeting

These minutes are for the regular meeting of the Beacon City Council. The City Council Meeting was held through video conference and in the Courtroom at 1 Municipal Plaza, Beacon NY 12508. A video recording of the meeting is available at

https://www.youtube.com/@cityofbeacon8181. The public was able to attend in-person or through video or telephone and were made aware via the City of Beacon website, beaconny.gov. Please take notice that the full transcript of this meeting is available upon request at City Hall Suite 1, 1 Municipal Plaza, Beacon NY 12508, or by calling (845) 838 – 5010, or by emailing cityofbeacon@beaconny.gov .

Councilmembers Present

Mayor Lee Kyriacou

Councilmember Amber Grant, At Large

Councilmember Paloma Wake, At Large

Councilmember Lastar Gorton, Ward One

Councilmember Zack Smith, Ward Two

Councilmember Sergei Krasikov, Ward Three

Councilmember Carolyn Glauda, Ward Four

Also Present

Christopher White, City Administrator

Nicholas Ward-Willis, City Attorney

Christian A.L. Gates, City Attorney

Call to Order

Pledge of Allegiance

Roll Call

Public Comment

Reports: Mayor, City Council, and City Administrator

1. Designation of Acting City Administrators
2. City Administrator's Command Letter

Local Laws and Resolutions

1. Resolution No. 1 - Approving City Council Rules of Procedure

   Motion to adopt the resolution by Councilmember Grant.
   Second by Councilmember Smith.
   Motion passes 7 – 0.

2. Resolution No. 2 - Designating the Poughkeepsie Journal as the Newspaper of Record

   Motion to adopt the resolution by Councilmember Gorton.
   Second by Councilmember Wake.
   Motion passes 7 – 0.

3. Resolution No. 3 - Appointing Amber Grant as Acting Mayor

   Motion to adopt the resolution by Councilmember Bennett Glauda.
   Second by Mayor Kyriacou.
   Motion passes 7 – 0.

4. Resolution No. 4 - Appointing John Gunn to the Planning Board
5. Resolution No. 5 - Appointing James Vermuelen to the Planning Board
6. Resolution No. 6 - Appointing Kevin Byrne to the Planning Board
7. Resolution No. 7 - Appointing David Jensen to the Planning Board

   Motion to vote on resolutions no. 4 – 7 together simultaneously as a consent agenda by Councilmember Grant.
   Second by Councilmember Wake.
   Motion passes 7 – 0.

   Motion to pass resolutions no. 4 – 7 by Councilmember Krasikov.
   Second by Councilmember Smith.
   Motion passes 7 – 0.

8. Resolution No. 8 - Awarding a Contract to Blue Heron Construction for the Aeration Blower Replacement Project

Motion to adopt the resolution by Councilmember Bennett Glauda.
Second by Councilmember Wake.
Motion passes 7 – 0.

9. Resolution No. 9 - Authorizing the City Administrator to Execute a License Agreement for the Beacon Flea Market

Motion to adopt the resolution by Councilmember Wake.
Second by Councilmember Gorton.
Motion passes 7 – 0.

10. Resolution No. 10 - Approving the 2026 City Council Meeting Schedule

Motion to amend the agenda to add Resolution No. 10 to approve the 2026 City Council Meeting Schedule by Councilmember Smith.
Second by Councilmember Grant.
Motion passes 7 – 0.

Motion to adopt the resolution by Councilmember Gorton.
Second by Councilmember Krasikov.
Motion passes 7 – 0.

Approval of Minutes

1. December 15, 2025 Minutes

Motion to approve the minutes, as amended, by Councilmember Grant.
Second by Councilmember Wake.
Motion passes 7 - 0.

Public Comment - Second Opportunity

Adjournment

Motion to adjourn by Councilmember Grant.
Second by Councilmember Krasikov.
Motion passes 7 - 0.