



Memorandum
Office of the County Executive
Michaelian Office Building

TRANSMITTAL MEMO

To: The Honorable Members of the Board of Legislators

From: Hon. Kenneth W. Jenkins, Westchester County Executive

Date: July __, 2026

Re: A LOCAL LAW Amending the Laws of Westchester County by Adding a New Chapter 476 in Relation to a Real Property Tax Exemption for Active Duty Members of the Armed Forces Serving in a Combat Zone.

Enclosed herewith for your consideration is “A LOCAL LAW Amending the Laws of Westchester County by Adding a New Chapter 476 in Relation to a Real Property Tax Exemption for Active Duty Members of the Armed Forces Serving in a Combat Zone.”

Section 458-d of the New York State Real Property Tax Law, enacted in 2025, provides a local option where municipalities can opt in to provide real property tax exemptions for active duty members of the armed forces serving in a combat zone.

While there are tax exemptions for veterans in recognition of their service to our country, there are currently no property tax exemptions for those on active duty, serving our country. This property tax exemption recognizes such service when those members have served in a combat zone and put their life on the line to serve our country.

This property tax exemption would exempt up to 25% of the value of a primary residence, capped at \$20,000 (or the product of \$20,000 times the applicable equalization rate for the municipality), in accordance with the limits allowed under Section 485-d.

I recommend adoption of this Local Law.

COMMITTEE REPORT

TO: BOARD OF LEGISLATORS
COUNTY OF WESTCHESTER

Your Committee has reviewed “A LOCAL LAW Amending the Laws of Westchester County by Adding a New Chapter 476 in Relation to a Real Property Tax Exemption for Active Duty Members of the Armed Forces Serving in a Combat Zone.”

Your Committee is aware that Section 458-d of the New York State Real Property Tax Law, enacted in 2025, provides a local option where municipalities can opt in to provide real property tax exemptions for active duty members of the armed forces serving in a combat zone.

Your Committee recognizes that, while there are tax exemptions for veterans in recognition of their service to our country, there are currently no property tax exemptions for those on active duty, serving our country. This property tax exemption recognizes such service when those members have served in a combat zone and put their life on the line to serve our country.

Your Committee notes that this property tax exemption would exempt up to 25% of the value of a primary residence, capped at \$20,000 (or the product of \$20,000 times the applicable equalization rate for the municipality), in accordance with the limits allowed under Section 485-d.

Your Committee is informed that the proposed legislation does not meet the definition of an action under New York State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617. Please refer to the memorandum from the Department of Planning dated January

9, 2026, which is on file with the Clerk of the Board of Legislators. Your Committee concurs in this conclusion.

In light of all of the foregoing, your Committee recommends the adoption of this Local Law.

Dated: 2026
White Plains, New York

COMMITTEE ON

RESOLUTION NO. ____ – 2026

RESOLVED, that this Board hold a public hearing pursuant to Section 209.141(4) of the Laws of Westchester County on Local Law Intro. No. ____ - 2026, entitled “A LOCAL LAW Amending the Laws of Westchester County by Adding a New Chapter 476 in Relation to a Real Property Tax Exemption for Active Duty Members of the Armed Forces Serving in a Combat Zone.” The public hearing will be held at __.m. on the ____ day of _____, 2026 in the Chambers of the Board of Legislators, 8th Floor, Michaelian Office Building, White Plains, New York. The Clerk of the Board shall cause notice of the time and date of such hearing to be published at least once in one or more newspapers published in the County of Westchester and selected by the Clerk of the Board for that purpose in the manner and time required by law.