

# Westchester County

George Latimer  
County Executive

October 11, 2023

Westchester County Board of Legislators  
800 Michaelian Office Building  
148 Martine Avenue  
White Plains, New York 10601

Dear Honorable Members of the Board of Legislators:

Attached hereto for your consideration is “A LOCAL LAW amending the Laws of Westchester County with respect to a Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Services Members.”

Volunteer firefighters and ambulance workers provide a significant benefit to residents and taxpayers through their countless hours of service protecting our communities. Accordingly, New York State Real Property Tax Law (“Real property Tax Law”) Section 466-d authorized Westchester County and its cities, towns and villages to adopt local laws exempting a portion of the real property owned by a volunteer firefighter or volunteer ambulance service member from taxation. In 2008, Westchester County enacted Chapter 475 of the Laws of Westchester County authorizing a ten (10) percent tax exemption for volunteer firefighters and volunteer ambulance service members with five (5) or more years of service. Other sections of the Real Property Tax Law authorized other counties to enact local laws authorizing such a tax exemption as well.

As of 2022, according to New York State, less than half of counties in New York were authorized to provide this local property tax exemption benefit. Therefore, by Chapter 670 of the Laws of 2022, the state legislature amended the Real Property Tax Law by the addition of a new Section 466-a that authorized any county as well as any city, village, town, school district, or fire district, to adopt a local law exempting a portion of the real property owned by a volunteer firefighter or volunteer ambulance service member from taxation, and repealing Section 466-d (as well as the similar sections that applied to other counties). Section 466-a now provides a uniform, statewide, option for all local governments to offer up to a 10% exemption of assessed value to eligible volunteers. The bill exempted up to 10% of the assessed value for members who served a minimum of two years (instead of five) and required localities that currently provide the exemption to adopt a local law by December 9, 2025, to conform to Chapter 670 of the Laws of 2022. By expanding the opportunity to provide this critical tax exemption, it will help improve recruitment and retention of our volunteer fire and ambulance services.

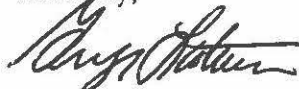
If adopted, the attached Local Law would repeal the current Chapter 475 of the Laws of Westchester County and enact a new Chapter 475. Subject to the limitations provided for in the enabling legislation, the new Chapter 475 of the Laws of Westchester County would authorize a ten (10) percent exemption from County real property taxes for volunteer firefighters and volunteer ambulance service members. Only volunteer firefighters and volunteer ambulance service members with two or more years of service would be eligible for the exemption. Additionally, the exemption would apply only if the applicant resides in the city, town or village served by the volunteer fire company or volunteer ambulance service and would be limited to properties that are the applicant's primary residence and the portions of such a primary residence that are used exclusively for residential purposes.

The attached Local Law would also provide such tax exemption to un-remarried spouses of deceased volunteer firefighters and volunteer ambulance service members and such members killed in the line of duty under certain circumstances. The law also provides that any member with more than 20 years of service shall be granted a lifetime tax exemption.

Your Committee is advised that the proposed Local Law does not meet the definition of an action under New York State Environmental Quality Review Act ("SEQRA") and its implementing regulations 6 NYCRR Part 617. Please refer to the memorandum from the Department of Planning, dated January 12, 2023, which is on file with the Clerk of the Board of Legislators. Your Committee concurs in this conclusion.

I recommend the approval of the attached Local Law.

Sincerely,



George Latimer  
County Executive

GL/nn  
Attachments

TO: BOARD OF LEGISLATORS  
COUNTY OF WESTCHESTER

Your Committee is in receipt of a communication from the County Executive recommending adoption of “A LOCAL LAW amending the Laws of Westchester County with respect to a Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Services Members.”

Your Committee recognizes that volunteer firefighters and ambulance workers provide a significant benefit to residents and taxpayers through their countless hours of service protecting our communities. Accordingly, New York State Real Property Tax Law (“Real property Tax Law”) Section 466-d authorized Westchester County and its cities, towns and villages to adopt local laws exempting a portion of the real property owned by a volunteer firefighter or volunteer ambulance service member from taxation. In 2008, Westchester County enacted Chapter 475 of the Laws of Westchester County authorizing a ten (10) percent tax exemption for volunteer firefighters and volunteer ambulance service members with five (5) or more years of service. Other sections of the Real Property Tax Law authorized other counties to enact local laws authorizing such a tax exemption as well.

Your Committee is informed that, as of 2022, according to New York State, less than half of counties in New York were authorized to provide this local property tax exemption benefit. Therefore, by Chapter 670 of the Laws of 2022, the state legislature amended the Real Property Tax Law by the addition of a new Section 466-a that authorized any county as well as any city, village, town, school district, or fire district, to adopt a local law exempting a portion of the real property owned by a volunteer firefighter or volunteer ambulance service member from taxation, and repealing Section 466-d (as well as the similar sections that applied to other counties). Section 466-a now provides a

uniform, statewide, option for all local governments to offer up to a 10% exemption of assessed value to eligible volunteers. The bill exempted up to 10% of the assessed value for members who served a minimum of two years (instead of five) and required localities that currently provide the exemption to adopt a local law by December 9, 2025, to conform to Chapter 670 of the Laws of 2022. By expanding the opportunity to provide this critical tax exemption, it will help improve recruitment and retention of our volunteer fire and ambulance services.

Your Committee has been advised that, if adopted, the attached Local Law would repeal the current Chapter 475 of the Laws of Westchester County and enact a new Chapter 475. Subject to the limitations provided for in the enabling legislation, the new Chapter 475 of the Laws of Westchester County would authorize a ten (10) percent exemption from County real property taxes for volunteer firefighters and volunteer ambulance service members. Only volunteer firefighters and volunteer ambulance service members with two or more years of service would be eligible for the exemption. Additionally, the exemption would apply only if the applicant resides in the city, town or village served by the volunteer fire company or volunteer ambulance service and would be limited to properties that are the applicant's primary residence and the portions of such a primary residence that are used exclusively for residential purposes.

Your Committee has further been informed that the attached Local Law would also provide such tax exemption to un-remarried spouses of deceased volunteer firefighters and volunteer ambulance service members and such members killed in the line of duty under certain circumstances. The law also provides that any member with more than 20 years of service shall be granted a lifetime tax exemption.

Your Committee is advised that the proposed Local Law does not meet the definition of an action under New York State Environmental Quality Review Act (“SEQRA”) and its implementing regulations 6 NYCRR Part 617. Please refer to the memorandum from the Department of Planning, dated January 12, 2023, which is on file with the Clerk of the Board of Legislators. Your Committee concurs in this conclusion.

Based on the foregoing, your Committee recommends the passage of this Local Law.

Dated    2023  
White Plains, New York

COMMITTEE ON

# FISCAL IMPACT STATEMENT

SUBJECT: Local Law Amendment - CH 475

NO FISCAL IMPACT PROJECTED

## OPERATING BUDGET IMPACT

To Be Completed by Submitting Department and Reviewed by Budget

### SECTION A - FUND

GENERAL FUND

AIRPORT FUND

SPECIAL DISTRICTS FUND

### SECTION B - EXPENSES AND REVENUES

Total Current Year Expense \$                     -

Total Current Year Revenue \$                     -

Source of Funds (check one):  Current Appropriations  Transfer of Existing Appropriations

Additional Appropriations

Other (explain)

Identify Accounts: \_\_\_\_\_

Potential Related Operating Budget Expenses: Annual Amount \_\_\_\_\_

Describe: \_\_\_\_\_

\_\_\_\_\_

Potential Related Operating Budget Revenues: Annual Amount \_\_\_\_\_

Describe: \_\_\_\_\_

\_\_\_\_\_

Anticipated Savings to County and/or Impact on Department Operations:

Current Year: \_\_\_\_\_

Next Four Years: \_\_\_\_\_

\_\_\_\_\_

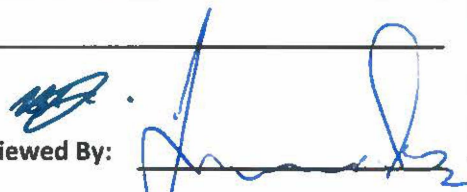
\_\_\_\_\_

Prepared by: Michael Dunn

Title: Senior Budget Analyst

Department: Budget

Date: October 11, 2023

  
Reviewed By: \_\_\_\_\_  
Budget Director

Date: \_\_\_\_\_

**RESOLUTION NO. \_\_\_\_ – 2023**

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. \_\_\_\_ - 2023, entitled “A LOCAL LAW amending the Laws of Westchester County with respect to a Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Services Members.” The public hearing will be held at \_\_.m. on the \_\_\_\_ day of \_\_\_\_\_, 2023 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.