



Budget & Appropriations

BOL Meeting Minutes - Final

Committee Chair: Catherine Borgia

800 Michaelan Office Bldg.
148 Martine Avenue, 8th Floor
White Plains, NY 10601
www.westchesterlegislators.com

Monday, May 17, 2021

1:00 PM

Committee Room

CALL TO ORDER

Meeting jointly with the Committee on Legislation

With a quorum present, Chair Borgia called the meeting to order at 1:11 PM.

Pursuant to Governor Andrew Cuomo's Executive Order No. 202.1, "Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency," which temporarily suspends portions of the New York State Open Meetings Law.

A section of the order, "Suspension of law allowing the attendance of meetings telephonically or other similar services," provides for the suspension of "Article 7 of the Public Officers Law, to the extent necessary to permit any public body to meet and take such actions authorized by the law without permitting in public in-person access to meetings and authorizing such meetings to be held remotely by conference call or similar service, provided that the public has the ability to view or listen to such proceeding and that such meetings are recorded and later transcribed."

Others in Attendance: BOL: Kitley Covill, Alessandra Restiano, Jill Axelrod BOL Remote: MaryJane Shimsky LAW: Justin Adin TAX COMMISSION Remote: Victor Mallison

Present: Committee Chair Borgia, Legislator Boykin and Committee Vice-Chair Gashi

Absent: Legislator Johnson, Legislator Maher and Legislator Tubiolo

Remote: Legislator Barr, Legislator Cunzio, Legislator Parker, Legislator Walter, Legislator Williams and Legislator Woodson-Samuels

MINUTES APPROVAL

I. ITEMS FOR DISCUSSION

Guests: Deputy County Attorney Justin Adin & Victor Mallison, Executive Director, Westchester County Tax Commission

1. [RES-2021-114](#) **PH-Increase Veteran's Tax Exemptions**

A Public Hearing on a "LOCAL LAW amending Chapter 473 of the Laws of Westchester County to Increase Veteran's Tax Exemptions." [Public Hearing set for June 7, 2021 at 7:30 p.m.]. LOCAL LAW INTRO: 2021-311.

Submitted by COMMITTEES ON BUDGET & APPROPRIATIONS AND LEGISLATION

Deputy County Attorney Adin and Victor Mallison, Executive Director of the Tax Commission

appeared before the joint committees to discuss the Local Law -Increase Veteran's Tax Exemptions. Mr. Adin explained that Laws of Westchester County provides real property tax exemption for veterans. Veterans receive a tax exemption equal to 15% of the assessed value of the property, subject to a cap of \$54,000 multiplied by the latest state equalization rate for assessing units. Veterans who serve in combat theater or combat zone of operation can receive an additional 10% subject to a cap of \$36,000 multiplied by the latest state equalization rate for assessing units. Serviced Disabled veterans can receive an additional exemption equal to half of the veteran's disability rating, subject to a cap of \$180,000. The County is looking to increase those caps, to \$75,000, \$50,000 and 250,000, as long as the County is a "high- appreciation municipality". A high-appreciation municipality includes any county where the Office of Real Property Tax Services has established a sale price differential for the purpose of STAR exemption for at least three consecutive years. Westchester has been a high-appreciation for a number of years.

Mr. Mallison discussed that this exemption is for anyone who has served in the Cold War in three categories. The amendment is to increase the caps except for when the equalization rate is not 100% of the full value of the exemption. In that case, it can be reduced significantly because you would multiply the maximum level of the exemption by the rate. He noted that it would really impact Yonkers, they have received numerous calls. In Yonkers, for taxpayers that have seen a reduction in exemptions, the rate is 2.14%. He said what is happening is because the municipalities have already adopted these increases, veterans are seeing an increase at the City level and a decrease at the County level.

Chairwoman Covill asked if any recent veteran can qualify for this. Mr. Adin Explained that there is two part to the Law, there is one section that applies to anyone who has served in a combat war and then a section specifically for Cold War Veterans.

Legislator Shimsky asked why there is no fiscal impact on the County? Mr. Mallison explained that the cities and towns distribute the tax bill to their taxpayers there will be a very little shift, less than a dollar.

On motion of Committee Vice-Chair Gashi, seconded by Legislator Barr, the above item was signed by committee to the Board of Legislators committee. The motion carried by the following vote:

Aye: Committee Chair Borgia, Legislator Barr, Legislator Boykin, Legislator Cunzio, Committee Vice-Chair Gashi, Legislator Parker, Legislator Walter, Legislator Williams and Legislator Woodson-Samuels

Absent: Legislator Johnson, Legislator Maher and Legislator Tubiolo

2. [LL-2021-5](#) **LOCAL LAW-Increase Veteran's Tax Exemptions**

A LOCAL LAW amending Chapter 473 of the Laws of Westchester County to Increase Veteran's Tax Exemptions.

Submitted by COMMITTEES ON BUDGET & APPROPRIATIONS AND LEGISLATION

Please refer to item #1.

On motion of Committee Vice-Chair Gashi, seconded by Legislator Boykin, the above item was signed by committee to the Board of Legislators committee. The motion carried by the following vote:

Aye: Committee Chair Borgia, Legislator Barr, Legislator Boykin, Legislator Cunzio, Committee Vice-Chair Gashi, Legislator Parker, Legislator Walter, Legislator Williams and Legislator Woodson-Samuels

Absent: Legislator Johnson, Legislator Maher and Legislator Tubiolo

II. OTHER BUSINESS

III. RECEIVE & FILE

ADJOURNMENT

Moved by Legislator Barr, seconded by Committee Vice-Chair Gashi, the Committee adjourned at 1:30 PM.