



George Latimer
County Executive

May 3, 2021

Westchester County Board of Legislators
800 Michaelian Office Building
148 Martine Avenue, 8th Floor
White Plains, New York 10601

Dear Honorable Members of the Board:

I respectfully request that your Honorable Board adopt “A LOCAL LAW amending Chapter 473 of the Laws of Westchester County to Increase Veteran’s Tax Exemptions.”

Chapter 473 of the Laws of Westchester County provides for real property tax exemptions for veterans, and was adopted pursuant to authority granted by the New York State Real Property Tax Law. Under Chapter 473, veterans receive an exemption equal to fifteen percent of the assessed value of the property, subject to a cap of \$54,000 multiplied by latest state equalization rate for the assessing unit. Veterans who served in a combat theater or combat zone of operations can receive an additional exemption of ten percent, subject to a cap of \$36,000 multiplied by latest state equalization rate for the assessing unit. Service-disabled veterans can receive an additional exemption equal to half of the veteran’s disability rating, subject to a cap of \$180,000 multiplied by latest state equalization rate for the assessing unit.

The County is entitled to increase those caps. Pursuant to State law, the County can increase the caps to \$75,000, \$50,000, and \$250,000, respectively, as long as the County is a “high-appreciation municipality.”¹ A high-appreciation municipality includes any county where the Office of Real Property Tax Services has established a sales price differential factor for the purpose of the STAR exemption for at least three consecutive years. Westchester County qualifies as such a municipality.²

Increasing the cap will provide property tax relief for those who have served our country. Further, it will fulfill the purpose of our local law, which is to provide “the maximum possible real property tax exemption provided for” in State law. *See* Laws of Westchester § 473.101.

¹ See https://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4_01/sec458_a.htm;
https://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4_01/sec458_b.htm

² See <https://www.tax.ny.gov/pit/property/star/diff.htm>

In light of the aforementioned, I respectfully request that this Honorable Board adopt the proposed legislation.

Sincerely,

A handwritten signature in blue ink, appearing to read "George Latimer", written in a cursive style.

GEORGE LATIMER
County Executive

GL/nn
Enclosure

TO: BOARD OF LEGISLATORS
COUNTY OF WESTCHESTER

Your Committee has reviewed “A LOCAL LAW amending Chapter 473 of the Laws of Westchester County to Increase Veteran’s Tax Exemptions.”

Your Committee is aware that Chapter 473 of the Laws of Westchester County provides for real property tax exemptions for veterans, and was adopted pursuant to authority granted by the New York State Real Property Tax Law. Under Chapter 473, veterans receive an exemption equal to fifteen percent of the assessed value of the property, subject to a cap of \$54,000 multiplied by latest state equalization rate for the assessing unit. Veterans who served in a combat theater or combat zone of operations can receive an additional exemption of ten percent, subject to a cap of \$36,000 multiplied by latest state equalization rate for the assessing unit. Service-disabled veterans can receive an additional exemption equal to half of the veteran’s disability rating, subject to a cap of \$180,000 multiplied by latest state equalization rate for the assessing unit.

Your Committee is informed that the County is entitled to increase those caps. Pursuant to State law, the County can increase the caps to \$75,000, \$50,000, and \$250,000, respectively, as long as the County is a “high-appreciation municipality.”³ A high-appreciation municipality includes any county where the Office of Real Property Tax Services has

³ See https://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4_01/sec458_a.htm;
https://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4_01/sec458_b.htm

established a sales price differential factor for the purpose of the STAR exemption for at least three consecutive years. Westchester County qualifies as such a municipality.⁴

Increasing the cap will provide property tax relief for those who have served our country. Further, it will fulfill the purpose of our local law, which is to provide “the maximum possible real property tax exemption provided for” in State law. *See* Laws of Westchester § 473.101.

Your Committee is aware that this Honorable Board must comply with the requirements of the State Environmental Quality Review Act (“SEQRA”) and its implementing regulations. *See* Title 6, Part 617 of the New York Code Rules and Regulations (N.Y.C.R.R.). The Department of Planning has reviewed the applicable SEQRA regulations, and has concluded that this proposed Local Law is not an action which requires any environmental review. Your Committee concurs in this conclusion.

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

Dated: 2021
White Plains, New York

COMMITTEE ON

⁴ *See* <https://www.tax.ny.gov/pit/property/star/diff.htm>

FISCAL IMPACT STATEMENT

SUBJECT: Cold War Veteran RPT Exemption 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: Gideon Grande

Title: Deputy Director

Department: Budget

Date: April 30, 2021

Reviewed By: 

Budget Director

Date: 4/30/21

RESOLUTION NO. ____ - 2021

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. ____ - 2021, entitled "A LOCAL LAW amending Chapter 473 of the Laws of Westchester County to Increase Veteran's Tax Exemptions." The public hearing will be held at __.m. on the ____ day of _____, 2021 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.