LOCAL LAW INTRO. NO. -2026

A LOCAL LAW Amending Article II of Chapter 473 of the Laws of Westchester County in Relation to a Real Property Tax Exemption for Seriously Disabled Veterans in the Line of Duty.

BE IT ENACTED by the County Board of the County of Westchester as follows:

Section 1: A new Section 473.251 of the Laws of Westchester County is hereby enacted to read as follows:

Sec. 473.251. – Seriously Disabled Veterans

In addition to exemptions based on the foregoing sections, the primary residence of any Seriously Disabled Veteran shall be exempt from taxation as follows:

1. Qualification:
   a. The Seriously Disabled Veteran was discharged as follows:
      i. Discharged or released under honorable conditions;
      ii. Has a qualifying condition, as defined in section one of the New York State Veterans' Services Law, and has received a discharge other than bad conduct or dishonorable; or
      iii. Is a discharged LGBT veteran, as defined in section one of the New York State Veterans' Services Law, and has received a discharge other than bad conduct or dishonorable.
   b. The Seriously Disabled Veteran:

i. Is considered to be permanently and totally disabled as a result of military service;

ii. Is rated 100% disabled by the United States Department of Veterans Affairs;

iii. Has been rated by the United State Department of Veterans Affairs as individually unemployable; and

iv. Is eligible for pecuniary assistance from the United States government, or has received pecuniary assistance from the United States government and has applied such assistance toward the acquisition or modification of a suitable housing unit with special features or movable facilities made necessary by the nature of the veterans' disability.

2. Exemption. The necessary land for the suitable housing unit identified above shall be fully exempt from taxation and special district charges, assessments and special ad valorem levies, provided that such veteran meets all other requirements of this section. In no case shall the taxable assessed value of the property of a qualifying veteran be reduced below zero. Nothing contained herein shall be construed to require or authorize the discontinuance of any exemption granted pursuant to subdivision three of section four hundred fifty-eight of the New York State Real Property Tax Law.

Section 2: This Local Law shall take effect immediately and shall apply to all applications for exemptions on assessment rolls that are based on taxable status dates occurring on and after October 1, 2026.