



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 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.

Enclosed herewith for your consideration is “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.”

Section 458-a of the New York State Real Property Tax Law, as amended in 2025 in 2026, provides a local option where municipalities can opt in to provide real property tax exemptions for certain seriously disabled veterans.

Veterans who suffer a serious disability during their service face physical, mental, emotional, and financial hardships. These disabilities severely impact their lives, and can leave them unable to work as a result. In addition, disability may often require special modifications to their homes to facilitate independent living. In addition, those seriously disabled veterans living in New York State are faced with a high cost-of-living, including significant housing costs—before the added costs of modifications. The struggle to remain financially stable is difficult.

Opting into this property tax exemption will help alleviate the burden on those veterans by providing much needed tax relief, in the form of an exemption from property taxation on a primary residence. Doing so is a way the County can help those who suffered life-altering disabilities serving our country.

I recommend adoption of this Local Law.

COMMITTEE REPORT

TO: BOARD OF LEGISLATORS
COUNTY OF WESTCHESTER

Your Committee has reviewed “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.”

Your Committee is aware that Section 458-a of the New York State Real Property Tax Law, as amended in 2025 in 2026, provides a local option where municipalities can opt in to provide real property tax exemptions for certain seriously disabled veterans.

Your Committee notes that, veterans who suffer a serious disability during their service face physical, mental, emotional, and financial hardships. These disabilities severely impact their lives, and can leave them unable to work as a result. In addition, disability may often require special modifications to their homes to facilitate independent living. In addition, those seriously disabled veterans living in New York State are faced with a high cost-of-living, including significant housing costs—before the added costs of modifications. The struggle to remain financially stable is difficult.

Your Committee finds that opting into this property tax exemption will help alleviate the burden on those veterans by providing much needed tax relief, in the form of an exemption from property taxation on a primary residence. Doing so is a way the County can help those who suffered life-altering disabilities serving our country.

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 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.” 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.