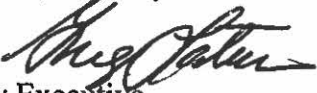


March 13, 2024

TO: Hon. Vedat Gashi, Chair
Hon. Jose Alvarado, Vice Chair
Hon. Tyrae Woodson-Samuels, Majority Leader
Hon. Margaret Cunzio, Minority Leader

FROM: George Latimer 
Westchester County Executive

RE: **Message Requesting Immediate Consideration: Local Law – Calculating
Income Eligibility to Qualify for a Senior Citizen Tax Exemption.**

This will confirm my request that the Board of Legislators allow submission of the referenced communication to be submitted to the Board of Legislators March 18, 2024 Agenda.

Transmitted herewith for your review and approval is Local Law amending Chapter 470 of the Laws of Westchester County.

Therefore, since this communication is of the utmost importance, it is respectfully submitted that the County Board of Legislators accepts this submission for March 18, 2024 “blue sheet” calendar.

Thank you for your prompt attention to this matter.



George Latimer
County Executive

March 13, 2024

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:

Enclosed herewith for your consideration is "A LOCAL LAW amending Chapter 470 of the Laws of Westchester County Relating to Calculating Income Eligibility to Qualify for a Senior Citizen Tax Exemption."

Chapters 470 of the Laws of Westchester County provides for real property tax exemptions for seniors and was adopted pursuant to authority granted by the New York State Real Property Tax Law. Under this Chapter, the amount of the exemption is calculated based upon the annual income of the applicant; applicants who make more than the threshold limit contained in those Chapters are not entitled to an exemption.

New York State Real Property Tax Law has authorized the County to exercise certain local options which include or exclude certain monies from the income calculation for purposes of the senior citizen tax exemption. Pursuant to that authority, the proposed legislation exempts social security income that is not included in a person's adjusted gross income (AGI) from the calculation of income. Pursuant to federal law and regulations, social security income is added to a person's AGI if that person's AGI (before social security), once combined with nontaxable interest and half of the person's social security benefit exceeds certain thresholds. For 2023 and 2024, those limits are \$25,000 for a single filer, head of household, or qualifying widow or widower with a dependent child, and \$32,000 for a joint filer.

Given that social security is only excluded from AGI for lower income filers, it is appropriate to exempt their social security from the calculation for the senior citizen property tax exemption. Therefore, I respectfully urge that your Honorable Board adopt the attached Local Law.

Sincerely,

A handwritten signature in black ink, appearing to read "George Latimer", written over a horizontal line.

GEORGE LATIMER
County Executive

TO: BOARD OF LEGISLATORS
COUNTY OF WESTCHESTER

Your Committee has reviewed “A LOCAL LAW amending Chapter 470 of the Laws of Westchester County Relating to Calculating Income Eligibility to Qualify for a Senior Citizen Tax Exemption.”

Your Committee is aware that Chapters 470 of the Laws of Westchester County provides for real property tax exemptions for seniors and was adopted pursuant to authority granted by the New York State Real Property Tax Law. Under this Chapter, the amount of the exemption is calculated based upon the annual income of the applicant; applicants who make more than the threshold limit contained in those Chapters are not entitled to an exemption.

Your Committee is informed that New York State Real Property Tax Law has authorized the County to exercise certain local options which include or exclude certain monies from the income calculation for purposes of the senior citizen tax exemption. Pursuant to that authority, the proposed legislation exempts social security income that is not included in a person’s adjusted gross income (AGI) from the calculation of income. Pursuant to federal law and regulations, social security income is added to a person’s AGI if that person’s AGI (before social security), once combined with nontaxable interest and half of the person’s social security benefit exceeds certain thresholds. For 2023 and 2024, those limits are \$25,000 for a single filer, head of household, or qualifying widow or widower with a dependent child, and \$32,000 for a joint filer. Given that social security is only excluded from AGI for lower income

filers, it is appropriate to exempt their social security from the calculation for the senior citizen property tax exemption.

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 8, 2024, 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: 2024
White Plains, New York

COMMITTEE ON

FISCAL IMPACT STATEMENT

SUBJECT: Sr Citizen Soc Security Tax 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 N/A

Total Current Year Revenue N/A

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

Additional Appropriations

Other (explain)

Identify Accounts: _____

Potential Related Operating Budget Expenses: Annual Amount N/A

Describe: A Local Law amending Chapter 470 of the Laws of Westchester County

Relating to Calculating Income Eligibility to Qualify for a Senior Citizen Tax Exemption.

Potential Related Operating Budget Revenues: Annual Amount N/A

Describe: _____

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

Current Year: _____

Next Four Years: _____

Prepared by: Mark medwid

Title: Associate Budget Director

Department: Budget

Date: March 12, 2024

Reviewed By: 

Budget Director

Date: 3/12/24

RESOLUTION NO. ____ – 2024

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. ____ - 2024, entitled “A LOCAL LAW amending Chapter 470 of the Laws of Westchester County Relating to Calculating Income Eligibility to Qualify for a Senior Citizen Tax Exemption.” The public hearing will be held at __.m. on the _____ day of _____, 2024 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.