



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, November 8, 2021

1:00 PM

Committee Room

CALL TO ORDER

The County Board met pursuant to Chapter 417 of New York State Laws of 2021, allowing public bodies to meet and take action without permitting in-person public access to meetings and authorizes such meetings and public hearings to be held remotely by conference call or similar service, provided the public has the ability to view or listen and that such meetings are recorded and later transcribed. To access the meeting, please visit: <https://westchestercountyny.legistar.com>.

Others in attendance: BOL: Kitley Covill, Colin Smith, Alessandra Restiano, Jill Axelrod BOL Remote: MaryJane Shimsky, James Silverberg LAW: Justin Adin BUDGET: Gideon Grande (Remote).

With a quorum present, Chair Borgia called the meeting to order at 1:09 p.m.

Present: Committee Chair Borgia, Legislator Boykin, Legislator Maher and Legislator Walter

Absent: Committee Vice-Chair Gashi, Legislator Johnson, Legislator Parker, Legislator Tubiolo and Legislator Williams

Remote: Legislator Barr, Legislator Cunzio and Legislator Woodson-Samuels

MINUTES APPROVAL

I. ITEMS FOR DISCUSSION

Joint with Leg

Guests: Deputy County Attorney Justin Adin, Budget Director Larry Soule and Deputy Budget Director Gideon Grande

[RES-2021-181](#) PH - Tax Exemption for Volunteer Firefighters & Ambulance Service Members

A RESOLUTION to set a Public Hearing on "A LOCAL LAW amending Chapter 475 of the Laws of Westchester County by removing the expiration date of tax exemption for volunteer firefighters and volunteer ambulance service members." [Public Hearing set for November 22, 2021 at 7:30 p.m.].

Submitted by COMMITTEES ON BUDGET & APPROPRIATIONS AND LEGISLATION

Mr. Adin explained that the County enacted a law in 2008 providing a tax exemption to volunteer firefighters and volunteer ambulance service members who are qualified real property owners. The law expired on December 31, 2019, but the Real Property Tax Law authorized the County to provide this exemption as long as the County's population is between 900,000 to 950,000, as of the last federal census. The County's population as of the

2010 census was 949,113, so the County remained able to provide this exemption until the County's population was determined in the 2020 census. In 2020, the County passed a law which extended the exemption through the end of 2021, while awaiting the census results. In 2021, New York State amended the Real Property Tax Law to provide that where a statute makes an exemption available to a municipality based on a certain population and the municipality exercises that option while it is available, a subsequent change in population does not render the local law ineffective or invalid, and does not impair the ability of the municipality to amend or repeal the law as if its population remained within the provided range. This permits the County to maintain the tax exemption for volunteer firefighters and volunteer ambulance service members regardless of the population. Therefore, this law will remove the sunset clause from the prior legislation.

Chair Covill asked what the net effect is for firefighters and the County. Mr. Grande said there is no net impact for the County because the tax levy is sent to towns and cities, and how they distribute it among the taxpayers has no fiscal impact on the County. He said that this year we had 929 of these exemptions, with a total exemption value of \$42.5 million. He said the 10% tax exemption comes to around \$150 on the County level, and probably double that for local taxes depending on the municipality. Chair Covill asked how the County knows the number of exemptions, and Mr. Grande said that was what was reported by each town and city assessor as the number of parcels. Chair Covill noted that the exemption does not apply to the school tax, which is 2/3 of the tax bill.

Legislator Barr asked if the towns have to raise taxes on other residents to pay for this. Mr. Grande said yes, but it causes an extremely small increase. She also asked if it applies to retired volunteers, and Mr. Grande said it does if the person was a volunteer for over 25 years.

Legislator Borgia asked if this is the only law we have that is impacted by the change in census numbers. Mr. Adin said it is the only one he is aware of.

Chair Covill noted that from a fiscal perspective, this exemption is a small amount shared by all taxpayers as opposed to the cost of maintaining professional fire departments.

On motion of Legislator Maher, seconded by Legislator Cunzio, the above item was signed by committee. The motion carried by the following vote:

Aye: Committee Chair Borgia, Legislator Barr, Legislator Boykin, Legislator Maher, Legislator Walter and Legislator Woodson-Samuels

Absent: Committee Vice-Chair Gashi, Legislator Johnson, Legislator Parker, Legislator Tubiolo and Legislator Williams

Away: Legislator Cunzio

[2021-521](#)

LEGISLATORS COVILL, BORGIA, SHIMSKY AND CUNZIO - LL - Tax Exemption for Volunteer Firefighters&Ambulance Service Members

A LOCAL LAW amending Chapter 475 of the Laws of Westchester County by removing the expiration date of tax exemption for volunteer firefighters and volunteer ambulance service members.

COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS AND

LEGISLATION

Please refer to item # 1.

On motion of Legislator Maher, seconded by Legislator Cunzio, the above item was signed by committee. The motion carried by the following vote:

Aye: Committee Chair Borgia, Legislator Barr, Legislator Boykin, Legislator Cunzio, Legislator Maher, Legislator Walter and Legislator Woodson-Samuels

Absent: Committee Vice-Chair Gashi, Legislator Johnson, Legislator Parker, Legislator Tubiolo and Legislator Williams

II. OTHER BUSINESS**III. RECEIVE & FILE****ADJOURNMENT**

Moved by Legislator Maher, seconded by Legislator Boykin, the Committee adjourned at 1:25 PM.