

LOCAL LAW NO. -2026

A LOCAL LAW amending the Laws of Westchester with respect to a Tax Exemption for Surviving Spouses of Volunteer Firefighters and Volunteer Ambulance Service Members.

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

Section 1. Section 475.01 of the Laws of Westchester County is amended to read as follows:

Sec. 475.01. Purpose

The purpose of this Chapter is to provide volunteer firefighters and volunteer ambulance service members, who are qualified real property owners, with the tax exemption authorized by Section 466-a of the Real Property Tax Law, and to continue this exemption in the case of certain ~~un-remarried~~surviving spouses of deceased volunteers pursuant to that law. The exemptions authorized by this Chapter are subject to all the qualifications and limitations set forth in Sections 466-a and 466-l of the Real Property Tax Law.

Section 2. Section 475.41 of the Laws of Westchester County is amended to read as follows:

Sec. 475.41. ~~Continuation of~~Exemption for un-remarried the surviving spouse of a deceased volunteer firefighter or volunteer ambulance worker killed in the line of duty.

~~The exemption authorized by this chapter shall be continued for the un-remarried~~ Real property owned by the surviving spouse of a deceased member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, killed in the line of duty shall be exempt from taxation to the extent of fifty percent (50%) of the assessed value of such property for county purposes, and county special district purposes other than sewer purposes, exclusive of special assessments; provided, that:

- (a) Such ~~un-remarried~~surviving spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an ~~un-remarried~~surviving spouse of an enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who was killed in the line of duty; and
- (b) Such deceased volunteer had been an enrolled member for at least five years; and
- (c) Such deceased volunteer had been receiving ~~the an~~ exemption prior to ~~his or her~~their death.

Section 3. 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.