

Westchester County

Kenneth W. Jenkins
County Executive

January 21, 2025

Westchester County Board of Legislators
800 Michaelian Office Building
148 Martine Avenue
White Plains, New York 10601

Dear Honorable Members of the Board of Legislators:

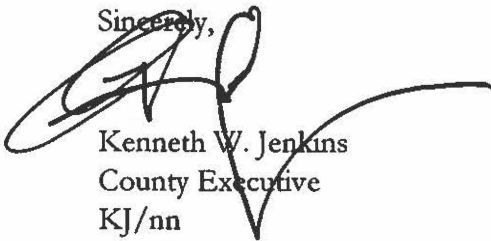
Attached hereto for your consideration is "A LOCAL LAW amending the Laws of Westchester County with respect to a Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Services Members."

Volunteer firefighters and ambulance workers provide a significant benefit to residents and taxpayers through their countless hours of service protecting our communities. Accordingly, in conformance with New York State Real Property Tax Law ("Real Property Tax Law") Section 466-a, the County enacted Chapter 475 of the Laws of Westchester County ("Chapter 475") authorizing a ten (10) percent tax exemption for volunteer firefighters and volunteer ambulance service members with two (2) or more years of service. In order to qualify for the exemption under Section 466-a/Chapter 475, a volunteer had to serve in an organization that provided services where the volunteer lived.

The Real Property Tax Law was amended to add a new Section 466-l. This Section allows local jurisdictions to expand the tax exemption where the property owner serves in a neighboring municipality. If adopted, the attached Local Law would amend Chapter 475 to expand the County's existing exemption to cover individuals who volunteer anywhere in the County. By expanding the opportunity to provide this critical tax exemption, it will help improve recruitment and retention of our volunteer fire and ambulance services.

I recommend the approval of the attached Local Law.

Sincerely,



Kenneth W. Jenkins
County Executive
KJ/nn
Attachments

TO: BOARD OF LEGISLATORS
COUNTY OF WESTCHESTER

Your Committee is in receipt of a communication from the County Executive recommending adoption of “A LOCAL LAW amending the Laws of Westchester County with respect to a Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Services Members.”

Your Committee recognizes that volunteer firefighters and ambulance workers provide a significant benefit to residents and taxpayers through their countless hours of service protecting our communities. Accordingly, in conformance with New York State Real Property Tax Law (“Real Property Tax Law”) Section 466-a, the County enacted Chapter 475 of the Laws of Westchester County (“Chapter 475”) authorizing a ten (10) percent tax exemption for volunteer firefighters and volunteer ambulance service members with two (2) or more years of service. In order to qualify for the exemption under Section 466-a/Chapter 475, a volunteer had to serve in an organization that provided services where the volunteer lived.

Your Committee is informed that, The Real Property Tax Law was amended to add a new Section 466-l. This Section allows local jurisdictions to expand the tax exemption where the property owner serves in a neighboring municipality.

Your Committee has been advised that, if adopted, the attached Local Law would amend Chapter 475 to expand the County’s existing exemption to cover individuals who volunteer anywhere in the County. By expanding the opportunity to provide this critical tax exemption, it will help improve recruitment and retention of our volunteer fire and ambulance services.

Your Committee is advised that the proposed Local Law does not meet the definition of an action under New York State Environmental Quality Review Act ("SEQRA") and its implementing regulations 6 NYCRR Part 617. Please refer to the memorandum from the Department of Planning, dated January 12, 2023, which is on file with the Clerk of the Board of Legislators. Your Committee concurs in this conclusion.

Based on the foregoing, your Committee recommends the passage of this Local Law.

Dated 2025
White Plains, New York

COMMITTEE ON

FISCAL IMPACT STATEMENT

SUBJECT: Tax Exemption-Volunteer Firefighters ☒ 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 \$ -

Total Current Year Revenue \$ -

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

☐ Additional Appropriations

☐ Other (explain)

Identify Accounts: N/A

Potential Related Operating Budget Expenses: Annual Amount N/A

Describe: A Local Law amending the Laws of Westchester County with respect to a Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Services Members.

Potential Related Operating Budget Revenues: Annual Amount N/A

Describe: _____

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

Current Year: N/A

Next Four Years: N/A

Prepared by: Patricia Haggerty

Title: Sr. Budget Analyst

Department: Budget

Date: January 17, 2025

Reviewed By: 

PH

Budget Director

Date: 1/17/25

RESOLUTION NO. ____ – 2025

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. ____ - 2025, entitled “A LOCAL LAW amending the Laws of Westchester County with respect to a Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Services Members.” The public hearing will be held at __.m. on the ____ day of _____, 2025 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.