

**Tyrae Woodson-Samuels**  
Legislator, 13th District  
Chair, Committee on Budget & Appropriations



**Committee Assignments:**  
Infrastructure & Housing  
Public Safety & Veterans  
Intergovernmental Affairs  
Small Business

### **MEMORANDUM OF LEGISLATION**

**DATE:** March 31, 2026

**TITLE:** Accessory Dwelling Unit (ADU) Property Tax Abatement

**SPONSOR:** Legislator Tyrae Woodson-Samuels

**PURPOSE OR GENERAL IDEA OF BILL:** To expand the County's housing supply by incentivizing homeowners to create safe, code-compliant accessory dwelling units, thereby increasing affordable and workforce housing options without requiring new large-scale development.

**JUSTIFICATION:** Westchester County faces a persistent shortage of affordable and workforce housing. ADUs represent a **low-impact, scalable solution** that:

- Utilizes existing housing stock
- Generates income for homeowners
- Increases rental supply without large infrastructure strain

Counties such as Ulster have successfully implemented similar incentives to accelerate ADU creation.

#### **SUMMARY OF PROVISIONS:**

- Establishes a **partial real property tax exemption** for owner-occupied residential properties that create a legal ADU
- Provides a **50% exemption on the increased assessed value** attributable to the ADU
- Exemption term: **10 years**, declining on a step-down schedule after Year 5.

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- Requires:
  - Compliance with all local building and fire codes
  - Registration with the County Department of Planning or designated agency
- Authorizes the County to require:
  - Rent reasonableness standards.
- Allows municipalities to **opt in** via local resolution. (To respect Home Rule Zoning Regulations)