

TO: BOARD OF LEGISLATORS
COUNTY OF WESTCHESTER

Your Committee has reviewed “A LOCAL LAW amending Chapter 473 of the Laws of Westchester County to Increase Veteran’s Tax Exemptions.”

Your Committee is aware that Chapter 473 of the Laws of Westchester County provides for real property tax exemptions for veterans, and was adopted pursuant to authority granted by the New York State Real Property Tax Law. Under Chapter 473, veterans receive an exemption equal to fifteen percent of the assessed value of the property, subject to a cap of \$54,000 multiplied by latest state equalization rate for the assessing unit. Veterans who served in a combat theater or combat zone of operations can receive an additional exemption of ten percent, subject to a cap of \$36,000 multiplied by latest state equalization rate for the assessing unit. Service-disabled veterans can receive an additional exemption equal to half of the veteran’s disability rating, subject to a cap of \$180,000 multiplied by latest state equalization rate for the assessing unit.

Your Committee is informed that the County is entitled to increase those caps. Pursuant to State law, the County can increase the caps to \$75,000, \$50,000, and \$250,000, respectively, as long as the County is a “high-appreciation municipality.”³ A high-appreciation municipality includes any county where the Office of Real Property Tax Services has

³ See https://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4_01/sec458_a.htm; https://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4_01/sec458_b.htm

established a sales price differential factor for the purpose of the STAR exemption for at least three consecutive years. Westchester County qualifies as such a municipality.⁴

Increasing the cap will provide property tax relief for those who have served our country. Further, it will fulfill the purpose of our local law, which is to provide “the maximum possible real property tax exemption provided for” in State law. *See* Laws of Westchester § 473.101.

Your Committee is aware that this Honorable Board must comply with the requirements of the State Environmental Quality Review Act (“SEQRA”) and its implementing regulations. *See* Title 6, Part 617 of the New York Code Rules and Regulations (N.Y.C.R.R.). The Department of Planning has reviewed the applicable SEQRA regulations, and has concluded that this proposed Local Law is not an action which requires any environmental review. Your Committee concurs in this conclusion.

In light of all of the foregoing, your Committee recommends the adoption of this Local Law.

⁴ *See* <https://www.tax.ny.gov/pit/property/star/diff.htm>

Dated: May 17, 2021
White Plains, New York

Vedat Fahi
Benjamin Boyfrost
Catherine M

K. J. Szall
Vedat Fahi
Benjamin Boyfrost
Catherine M

COMMITTEES ON

Budget & Appropriations

Legislation

Dated: May 17, 2021
White Plains, New York

The following members attended the meeting remotely, as per Governor Cuomo's Executive Order 202.1 and approved this item out of Committee with an affirmative vote. Their electronic signature was authorized and is below.

Committee(s) on:

Budget & Appropriations

Nancy E. Pan

Margaret A. Cunzio

Catherine F. Parker

Ruth Walker

Alfreda Willis

Tyler

Legislation

Nancy E. Pan

Mary Jane Skimsky

Alfreda Willis

FISCAL IMPACT STATEMENT

SUBJECT: Cold War Veteran RPT 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 \$ _____ -

Total Current Year Revenue \$ _____ -

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

Additional Appropriations

Other (explain)

Identify Accounts: _____

Potential Related Operating Budget Expenses: Annual Amount \$ _____ -

Describe: _____

Potential Related Operating Budget Revenues: Annual Amount \$ _____ -

Describe: _____

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

Current Year: _____

Next Four Years: _____

Prepared by: Gideon Grande

Title: Deputy Director

Department: Budget


Date: April 30, 2021

Reviewed By: 

Budget Director

Date: 4/30/21

TO: Justin Adin, Deputy County Attorney
Department of Law

FROM: David S. Kvinge, AICP, RLA, CFM 
Director of Environmental Planning

DATE: May 6, 2021

SUBJECT: **STATE ENVIRONMENTAL QUALITY REVIEW FOR
VETERAN'S TAX EXEMPTION INCREASE**

PROJECT/ACTION: A local law that will increase the real property tax exemption for military veterans by amending Chapter 473 of the Laws of Westchester County to increase the assessed value caps, as permitted under State law.

With respect to the State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617, the Planning Department recommends that no further environmental review is required because the project/action:

- DOES NOT MEET THE DEFINITION OF AN "ACTION" AS DEFINED UNDER SECTION 617.2(b)**
- MAY BE CLASSIFIED AS TYPE II PURSUANT TO SECTION 617.5(c)():**
-

COMMENTS: None

DSK/cnm

cc: Andrew Ferris, Chief of Staff
Steven Bass, Assistant to the County Executive
Victor Mallison, Executive Director, Tax Commission
Norma Drummond, Commissioner
Claudia Maxwell, Associate Environmental Planner

LOCAL LAW INTRO. NO. -2021

A LOCAL LAW amending Chapter 473 of the Laws of Westchester County to Increase Veteran's Tax Exemptions

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

Section 1: Section 473.211 of the Laws of Westchester County is hereby amended to read as follows:

1. Qualifying residential real property, as defined in New York State Real Property Tax Law Section 458-a, shall be exempt from taxation to the extent of fifteen percent of the assessed value of such property; provided, however, that such exemption shall not exceed ~~[fifty-four]~~seventy-five thousand dollars or the product of ~~[fifty-four]~~seventy-five thousand dollars multiplied by the latest state equalization rate for the assessing unit.

2. In addition to the exemption provided by subdivision one of this Section, where the veteran served in a combat theatre or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, qualifying residential real property, as defined in New York State Real Property Tax Law Section 458-a, shall be exempt from taxation to the extent of ten percent of the assessed value of such property; provided, however, that such exemption shall not exceed ~~[thirty-six]~~fifty thousand dollars or the product of ~~[thirty-six]~~fifty thousand dollars multiplied by the latest state equalization rate for the assessing unit.

3. In addition to the exemptions provided by subdivisions one and two of this Section, where the veteran received a compensation rating from the United States veteran's administration or from the United States department of defense because of a service connected disability, qualifying residential real property, as defined in New York State Real Property Tax Law Section 458-a, shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by fifty percent of the veteran's disability

rating; provided, however, that such exemption shall not exceed [~~one hundred eighty~~]two hundred fifty thousand dollars or the product of [~~one hundred eighty~~]two hundred fifty thousand dollars multiplied by the latest state equalization rate for the assessing unit. For purposes of this subdivision, where a person who served in the active military, naval or air service during a period of war died in service of a service connected disability, such person shall be deemed to have been assigned a compensation rating of one hundred percent.

Section 2: Section 473.321 of the Laws of Westchester County is hereby amended to read as follows:

1. Qualifying residential real property shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed value of such property; provided however, that such exemption shall not exceed [~~fifty-four~~]seventy-five thousand dollars [(\$54,000)]or the product of [~~fifty-four~~]seventy-five thousand dollars [(\$54,000)]multiplied by the latest state equalization rate for the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

2. In addition to the exemption provided by subdivision "1" of this Section, where the Cold War veteran received a compensation rating from the United States veterans affairs or from the United States department of defense because of a service related disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by fifty percent of the Cold war veteran disability rating; provided, however, that such exemption shall not exceed [~~one hundred eighty~~]two hundred fifty thousand dollars [(\$180,000)]or the product of [~~one hundred eighty~~]two hundred fifty thousand dollars [(\$180,000)]multiplied by the latest state equalization rate for

the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

3. If a Cold War veteran receives either a veterans' exemption under Article I of this Chapter, authorized by Section 458 of the Real Property Tax Law, or an alternative veterans' exemption under Article II of this Chapter, authorized by Section 458-a of the Real Property Tax Law, the Cold War veteran shall not be eligible to receive an exemption under this Article.

Section 3: This Local Law shall take effect immediately.