

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 Surviving Spouses of 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, and continuing that exemption for certain un-remarried spouses of a volunteer firefighter or ambulance service member who died in the line of duty.

Your Committee is aware that Section 466-a of the Real Property Tax Law was amended by the State to provide a local option where municipalities can opt in to provide a greater real property tax exemption for surviving spouses of a volunteer firefighter or ambulance service member who died in the line of duty.

Your Committee notes that, beyond the emotional trauma, survivors of volunteer firefighters or ambulance workers that die in the line of duty often face financial difficulties due to a reduction in



**RESOLUTION NO. \_\_\_\_ – 2026**

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. \_\_\_\_ - 2026, entitled “A LOCAL LAW amending the Laws of Westchester County with respect to a Tax Exemption for Surviving Spouses of 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.