Legislation
Meeting Agenda

800 Michaelian Office Bldg.
148 Martine Avenue, 8th Floor
White Plains, NY 10601
WestchesterLegislatorsNY.gov

Monday, July 27, 2026 **10:00 AM** **Committee Room**

Joint w/B&A

CALL TO ORDER

Please note: Meetings of the Board of Legislators and its committees are held at the Michaelian Office Building, 148 Martine Avenue, 8th Floor, White Plains, New York, 10601, and livestreamed via the WebEx video conferencing system. Legislators may participate in person or via Webex. Members of the public may attend meetings in person at any of its locations, or view the meeting and its video recording online on the Westchester County Legislature's website: https://westchestercountyny.legistar.com/. This website also provides the links to documents to be discussed at a given meeting.

Legislator Colin Smith will be participating remotely from 1132 Main Street, Suite 1, Peekskill, NY 10566.

Legislator Jenn Puja will be participating remotely from 595 West Hartsdale Ave., White Plains, NY 10607.

MINUTES APPROVAL

I. ITEMS FOR DISCUSSION

Guests: Law Dept.: Justin Adin, Assistant Chief Deputy County Attorney; Budget Dept.: Christina Rampata, Deputy Budget Director

1. 2026-312 PH-Real Property Tax Exemption for Surviving Spouses of Police Officers Killed in the Line of Duty

A RESOLUTION to set a Public Hearing on "A LOCAL LAW amending the laws of Westchester County by adding a new chapter 474 in relation to a real property tax exemption for surviving spouses of police officers killed in the line of duty." [Public Hearing set for ________________, 2026 at ______ .m.]. LOCAL LAW INTRO: 2026-313.

COMMITTEE REFERRAL: COMMITTEES ON LEGISLATION, PUBLIC SAFETY & VETERANS AND BUDGET & APPROPRIATIONS

2. 2026-313 LOCAL LAW-Real Property Tax Exemption for Surviving Spouses of

Police Officers Killed in the Line of Duty

A LOCAL LAW amending the laws of Westchester County by adding a new chapter 474 in relation to a real property tax exemption for surviving spouses of police officers killed in the line of duty.

COMMITTEE REFERRAL: COMMITTEES ON LEGISLATION, PUBLIC SAFETY & VETERANS AND BUDGET & APPROPRIATIONS

3. 2026-314 PH-Tax Exemption for Surviving Spouses of Volunteer Firefighters and Volunteer Ambulance Services Members

A RESOLUTION to set a Public Hearing on "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." [Public Hearing set for ___________________, 2026 at _______ .m.]. LOCAL LAW INTRO: 2026-315.

COMMITTEE REFERRAL: COMMITTEES ON LEGISLATION, PUBLIC SAFETY & VETERANS AND BUDGET & APPROPRIATIONS

4. 2026-315 LOCAL LAW-Tax Exemption for Surviving Spouses of Volunteer Firefighters and Volunteer Ambulance Services Members

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.

COMMITTEE REFERRAL: COMMITTEES ON LEGISLATION, PUBLIC SAFETY & VETERANS AND BUDGET & APPROPRIATIONS

5. 2026-323 PH-Real Property Tax Exemption for Active Duty Members of the Armed Forces Serving in a Combat Zone

A RESOLUTION to set a Public Hearing on "A LOCAL LAW amending the Laws of Westchester County by adding a new chapter 476 in relation to a real property tax exemption for active duty members of the Armed Forces serving in a combat zone." [Public Hearing set for ______________, 2026 at ______ .m.]. LOCAL LAW INTRO: 2026-324.

COMMITTEE REFERRAL: COMMITTEE ON BUDGET & APPROPRIATIONS, PUBLIC SAFETY & VETERANS AND LEGISLATION

6. 2026-324 LOCAL LAW-Real Property Tax Exemption for Active Duty Members of the Armed Forces Serving in a Combat Zone

A LOCAL LAW amending the laws of Westchester County by adding a new chapter 476 in relation to a real property tax exemption for active duty members of the Armed Forces serving in a combat zone.

COMMITTEE REFERRAL: COMMITTEE ON BUDGET & APPROPRIATIONS, PUBLIC SAFETY & VETERANS AND LEGISLATION

7. 2026-325 PH-Real Property Tax Exemption for Seriously Disabled Veterans in the Line of Duty

A RESOLUTION to set a set a Public Hearing on "A LOCAL LAW Amending Article II of Chapter 473 of the Laws of Westchester County in relation to a real property tax exemption

for seriously disabled veterans in the line of duty." [Public Hearing set for ________________, 2026 at ________ .m.]. LOCAL LAW INTRO: 2026-326.
COMMITTEE REFERRAL: COMMITTEE ON BUDGET & APPROPRIATIONS, PUBLIC SAFETY & VETERANS AND LEGISLATION

8. 2026-326 LOCAL LAW-Real Property Tax Exemption for Seriously Disabled Veterans in the Line of Duty

A LOCAL LAW amending article II of Chapter 473 of the Laws of Westchester County in relation to a real property tax exemption for seriously disabled veterans in the line of duty.
COMMITTEE REFERRAL: COMMITTEE ON BUDGET & APPROPRIATIONS, PUBLIC SAFETY & VETERANS AND LEGISLATION

II. OTHER BUSINESS

III. RECEIVE & FILE

ADJOURNMENT

COMMITTEE REPORT

TO: BOARD OF LEGISLATORS
COUNTY OF WESTCHESTER

Your Committee has reviewed "A LOCAL LAW Amending the Laws of Westchester County by Adding a New Chapter 474 in Relation to a Real Property Tax Exemption for Surviving Spouses of Police Officers Killed in the Line of Duty."

Your Committee is aware that Section 471 of the New York State Real Property Tax Law, enacted in 2025, provides a local option where municipalities can opt in to provide real property tax exemptions for surviving spouses of police officers who are killed in the line of duty.

Your Committee notes that, beyond the emotional trauma, survivors of police officers killed in the line of duty often face financial difficulties due to a reduction in income. Survivors in New York State are faced with a high cost-of-living, including significant housing costs. For those families that now must rely on survivor benefits that only pay a percentage of the deceased officer's wages, the struggle to remain financially stable is difficult.

Your Committee finds that opting into this property tax exemption will help alleviate the burden on surviving spouses by providing much needed tax relief, in the form of a 50% exemption from taxation. Doing so is a way the County can help the families of police officers who made the ultimate sacrifice in the line of duty.

Your Committee is informed that the proposed legislation does not meet the definition of an action under New York State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617. Please refer to the memorandum from the Department of Planning dated January 9, 2026, which is on file with the Clerk of the Board of Legislators. Your Committee concurs in this conclusion.

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

Dated: 2026
White Plains, New York

COMMITTEE ON

2026.04.01 JRA

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 by Adding a New Chapter 474 in Relation to a Real Property Tax Exemption for Surviving Spouses of Police Officers Killed in the Line of Duty." The public hearing will be held at __.m. on the _____ day of _____________, 2026 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.

Kenneth W. Jenkins, County Executive
Lawrence C. Soule, Budget Director
Department of the Budget

FISCAL IMPACT STATEMENT

SUBJECT: Tax Exemp. Surviving Spouses of Police Officers Killed in the X **NO FISCAL IMPACT PROJECTED**

OPERATING BUDGET IMPACT

SECTION A - FUND

X GENERAL FUND AIRPORT FUND X SPECIAL DISTRICTS FUND

SECTION B - EXPENSES AND REVENUES

Total Current Year Expense 0

Total Current Year Revenue 0

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

Additional Appropriations Appropriations Other (explain)

Identify Accounts: NA

Potential Related Operating Budget Expenses: Annual Amount 0

Describe:

Potential Related Operating Budget Revenues: Annual Amount 0

Describe:

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

Current Year:

Next Four Years:

Prepared by: Lawrence Soule

Title: Budget Director

Department: Budget

Date: 06/24/2026

Approved by: Lawrence Soule

Digitally signed by Lawrence Soule
Date: 2026.06.24 12:40:41 -04'00'

Budget Director

Date: 06/24/2026

LOCAL LAW INTRO. NO.   -2026

A LOCAL LAW Amending the Laws of Westchester County by Adding a New Chapter 474 in Relation to a Real Property Tax Exemption for Surviving Spouses of Police Officers Killed in the Line of Duty.

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

Section 1: A new Chapter 474 of the Laws of Westchester County is hereby enacted to read as follows:

Chapter 474 – TAX EXEMPTION FOR SURVIVING SPOUSES OF POLICE OFFICERS KILLED IN THE LINE OF DUTY

Sec. 474.01 – Purpose. Pursuant to the provisions of section 471 of the New York State Real Property Tax Law, the purpose of this chapter is to grant a partial exemption from taxation of 50 percent of the assessed valuation of real property which is owned as a primary residence by the surviving spouse of a police officer that is killed in the line of duty, meeting the requirements set forth in this Chapter.

Sec. 474.02 – Eligible Person. An individual is eligible to apply for this exemption if they are a surviving spouse of a police officer that is killed in the line of duty. For purposes of this Chapter, the term "police officer" shall have the same meaning as defined in section 1.20 of the New York State Criminal Procedure Law. To establish eligibility, an individual must provide to their applicable assessor documents sufficient to establish eligibility as determined by the New York State Commissioners of the Division of Criminal Justice Services and the Department of Taxation and Finance.

Sec. 474.03 – Eligible Property. This exemption can only be applied to real property owned by an eligible person and held as that person's primary residence. For purposes of this Chapter, real property is considered "owned" by an eligible person if it is held in trust solely for the benefit of the eligible person.

Sec. 474.04 – Cooperative Apartments. For purposes of this Chapter, title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides and which is represented by their share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder. Further, provided that all other eligibility criteria of this section are met, that proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such real property owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder. Notwithstanding the foregoing, a tenant-stockholder who resides in a dwelling that is subject to the provisions of either article two, four, five or eleven of the

New York State Private Housing Finance Law shall not be eligible for an exemption pursuant to this section.

Section 2: 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.

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 income. Survivors in New York State are faced with a high cost-of-living, including significant housing costs, and financial stability is difficult to achieve.

Your Committee finds that opting into this property tax exemption will help alleviate the burden on surviving spouses by providing much needed tax relief, in the form of a 50% exemption from taxation. Doing so is a way the County can help the families of volunteer firefighters and ambulance workers who made the ultimate sacrifice in the line of duty.

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 9, 2026, 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 2026
White Plains, New York

COMMITTEE ON

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.

Kenneth W. Jenkins, County Executive
Lawrence C. Soule, Budget Director
Department of the Budget

FISCAL IMPACT STATEMENT

SUBJECT: Tax Exemp.- Surviving Spouses of Firefighters & Vol. Ambula   X **NO FISCAL IMPACT PROJECTED**

OPERATING BUDGET IMPACT

SECTION A - FUND

X GENERAL FUND   AIRPORT FUND   X SPECIAL DISTRICTS FUND

SECTION B - EXPENSES AND REVENUES

Total Current Year Expense 0

Total Current Year Revenue 0

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

Additional Appropriations   Appropriations Other (explain)

Identify Accounts:

Potential Related Operating Budget Expenses: Annual Amount 0

Describe:

Potential Related Operating Budget Revenues: Annual Amount 0

Describe:

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

Current Year: 0

Next Four Years:

Prepared by: Lawrence Soule

Title: Budget Director

Department: Budget

Date: 06/25/2026

Approved by: Lawrence Soule Digitally signed by Lawrence Soule Date: 2026.06.25 14:01:12 -04'00'

Budget Director

Date: 06/25/2026

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 e~~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 a~~n 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.

Memorandum
Office of the County Executive
Michaelian Office Building

TRANSMITTAL MEMO

To: The Honorable Members of the Board of Legislators

From: Hon. Kenneth W. Jenkins, Westchester County Executive

Date: July __, 2026

Re: A LOCAL LAW Amending the Laws of Westchester County by Adding a New Chapter 476 in Relation to a Real Property Tax Exemption for Active Duty Members of the Armed Forces Serving in a Combat Zone.

Enclosed herewith for your consideration is "A LOCAL LAW Amending the Laws of Westchester County by Adding a New Chapter 476 in Relation to a Real Property Tax Exemption for Active Duty Members of the Armed Forces Serving in a Combat Zone."

Section 458-d of the New York State Real Property Tax Law, enacted in 2025, provides a local option where municipalities can opt in to provide real property tax exemptions for active duty members of the armed forces serving in a combat zone.

While there are tax exemptions for veterans in recognition of their service to our country, there are currently no property tax exemptions for those on active duty, serving our country. This property tax exemption recognizes such service when those members have served in a combat zone and put their life on the line to serve our country.

This property tax exemption would exempt up to 25% of the value of a primary residence, capped at $20,000 (or the product of $20,000 times the applicable equalization rate for the municipality), in accordance with the limits allowed under Section 485-d.

I recommend adoption of this Local Law.

COMMITTEE REPORT

TO: BOARD OF LEGISLATORS
COUNTY OF WESTCHESTER

Your Committee has reviewed "A LOCAL LAW Amending the Laws of Westchester County by Adding a New Chapter 476 in Relation to a Real Property Tax Exemption for Active Duty Members of the Armed Forces Serving in a Combat Zone."

Your Committee is aware that Section 458-d of the New York State Real Property Tax Law, enacted in 2025, provides a local option where municipalities can opt in to provide real property tax exemptions for active duty members of the armed forces serving in a combat zone.

Your Committee recognizes that, while there are tax exemptions for veterans in recognition of their service to our country, there are currently no property tax exemptions for those on active duty, serving our country. This property tax exemption recognizes such service when those members have served in a combat zone and put their life on the line to serve our country.

Your Committee notes that this property tax exemption would exempt up to 25% of the value of a primary residence, capped at $20,000 (or the product of $20,000 times the applicable equalization rate for the municipality), in accordance with the limits allowed under Section 485-d.

Your Committee is informed that the proposed legislation does not meet the definition of an action under New York State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617. Please refer to the memorandum from the Department of Planning dated January

9, 2026, which is on file with the Clerk of the Board of Legislators. Your Committee concurs in this conclusion.

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

Dated: 2026
White Plains, New York

COMMITTEE ON

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 by Adding a New Chapter 476 in Relation to a Real Property Tax Exemption for Active Duty Members of the Armed Forces Serving in a Combat Zone." The public hearing will be held at __.m. on the _____ day of _____________, 2026 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.

WESTCHESTER COUNTY
Kenneth W. Jenkins, County Executive
Lawrence C. Soule, Budget Director
Department of the Budget

FISCAL IMPACT STATEMENT

SUBJECT: Tax Exemp. for Active Duty Military serving in Combat Zone

X **NO FISCAL IMPACT PROJECTED**

OPERATING BUDGET IMPACT

SECTION A - FUND

X GENERAL FUND

AIRPORT FUND

X SPECIAL DISTRICTS FUND

SECTION B - EXPENSES AND REVENUES

Total Current Year Expense 0

Total Current Year Revenue 0

Source of Funds (check one):

Current Appropriations

Transfer of Existing

Additional Appropriations

Appropriations Other (explain)

Identify Accounts:

Potential Related Operating Budget Expenses: Annual Amount 0

Describe:

Potential Related Operating Budget Revenues: Annual Amount 0

Describe:

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

Current Year: 0

Next Four Years:

Prepared by: Lawrence Soule

Title: Budget Director

Department: Budget

Date: 07/08/2026

Approved by: Lawrence Soule

Digitally signed by Lawrence Soule
Date: 2026.07.08 17:06:43 -04'00'

Budget Director

Date: 07/08/2026

LOCAL LAW INTRO. NO.   -2026

A LOCAL LAW Amending the Laws of Westchester County by Adding a New Chapter 476 in Relation to a Real Property Tax Exemption for Active Duty Members of the Armed Forces Serving in a Combat Zone.

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

Section 1: A new Chapter 476 of the Laws of Westchester County is hereby enacted to read as follows:

Chapter 476 – TAX EXEMPTION FOR ACTIVE DUTY MILITARY SERVING IN A COMBAT ZONE

Sec. 476.01 – Purpose. Pursuant to the provisions of section 458-d of the New York State Real Property Tax Law, the purpose of this chapter is to grant a partial exemption from taxation of up to 25 percent of the assessed valuation of real property which is owned as a primary residence by the members of the armed forces serving in a combat zone, meeting the requirements set forth in this Chapter.

Sec. 476.02 – Eligible Person. An individual is eligible to apply for this exemption if they are a member of the armed forces who, at any time during the calendar year immediately preceding the applicable taxable status date, served on active duty in a combat zone, as documented by a copy of such member's military orders or a certified letter from such member's commanding officer. Provided, however, that an owner who is receiving an exemption under any provision of Chapter 473 of the Laws of Westchester County on a given assessment roll shall not be eligible for an exemption under this section on the same assessment roll. For purposes of this section: the term "active duty" shall have the same meaning as such term is used in section 101 of title 10 of the United States code; the term "armed forces" shall have the same meaning as such term is used in section 101 of title 10 of the United States code and shall also include the army and air national guard of the United States and New York naval militia; and the term "combat zone" shall mean areas designated by an executive order from the President of the United States in which the United States armed forces are engaging or have engaged in combat.

Sec. 476.03 – Eligible Property. This exemption can only be applied to real property owned by an eligible person and held as that person's primary residence; provided, however, that in the event that any portion of such property is not used exclusively for residential purposes, but is used for other purposes, such portion shall be subject to taxation and only the remaining portion used exclusively for residential purposes shall be subject to the exemption provided by this section. For purposes of this Chapter, real property is considered "owned" by an eligible person if it is held in trust solely for the benefit of the eligible person.

Sec. 476.04 – Cooperative Apartments. For purposes of this Chapter, title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides and which is represented by their share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder. Further, provided that all other eligibility criteria of this section are met, that proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such real property owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder. Notwithstanding the foregoing, a tenant-stockholder who resides in a dwelling that is subject to the provisions of either article two, four, five or eleven of the New York State Private Housing Finance Law shall not be eligible for an exemption pursuant to this section.

Sec. 476.05 – Exemption. An eligible person shall be entitled to an exemption on an eligible property of twenty-five percent (25) of the assessed value of such property, provided, that such exemption shall not exceed twenty thousand dollars or the product of twenty thousand dollars multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the class ratio, whichever is less.

Sec. 476.06 – Application for Exemption. An application for an exemption pursuant to this article must be made by the owner, or all of the owners, of the property on a form prescribed by the state board of real property services. The owner or owners shall file the completed form in the assessor's office on or before the appropriate taxable status date.

Section 2: 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.

Memorandum
Office of the County Executive
Michaelian Office Building

TRANSMITTAL MEMO

To: The Honorable Members of the Board of Legislators

From: Hon. Kenneth W. Jenkins, Westchester County Executive

Date: July __, 2026

Re: A LOCAL LAW Amending Article II of Chapter 473 of the Laws of Westchester County in Relation to a Real Property Tax Exemption for Seriously Disabled Veterans in the Line of Duty.

Enclosed herewith for your consideration is "A LOCAL LAW Amending Article II of Chapter 473 of the Laws of Westchester County in Relation to a Real Property Tax Exemption for Seriously Disabled Veterans in the Line of Duty."

Section 458-a of the New York State Real Property Tax Law, as amended in 2025 in 2026, provides a local option where municipalities can opt in to provide real property tax exemptions for certain seriously disabled veterans.

Veterans who suffer a serious disability during their service face physical, mental, emotional, and financial hardships. These disabilities severely impact their lives, and can leave them unable to work as a result. In addition, disability may often require special modifications to their homes to facilitate independent living. In addition, those seriously disabled veterans living in New York State are faced with a high cost-of-living, including significant housing costs—before the added costs of modifications. The struggle to remain financially stable is difficult.

Opting into this property tax exemption will help alleviate the burden on those veterans by providing much needed tax relief, in the form of an exemption from property taxation on a primary residence. Doing so is a way the County can help those who suffered life-altering disabilities serving our country.

I recommend adoption of this Local Law.

COMMITTEE REPORT

TO: BOARD OF LEGISLATORS
COUNTY OF WESTCHESTER

Your Committee has reviewed "A LOCAL LAW Amending Article II of Chapter 473 of the Laws of Westchester County in Relation to a Real Property Tax Exemption for Seriously Disabled Veterans in the Line of Duty."

Your Committee is aware that Section 458-a of the New York State Real Property Tax Law, as amended in 2025 in 2026, provides a local option where municipalities can opt in to provide real property tax exemptions for certain seriously disabled veterans.

Your Committee notes that, veterans who suffer a serious disability during their service face physical, mental, emotional, and financial hardships. These disabilities severely impact their lives, and can leave them unable to work as a result. In addition, disability may often require special modifications to their homes to facilitate independent living. In addition, those seriously disabled veterans living in New York State are faced with a high cost-of-living, including significant housing costs—before the added costs of modifications. The struggle to remain financially stable is difficult.

Your Committee finds that opting into this property tax exemption will help alleviate the burden on those veterans by providing much needed tax relief, in the form of an exemption from property taxation on a primary residence. Doing so is a way the County can help those who suffered life-altering disabilities serving our country.

Your Committee is informed that the proposed legislation does not meet the definition of an action under New York State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617. Please refer to the memorandum from the Department of Planning dated January 9, 2026, which is on file with the Clerk of the Board of Legislators. Your Committee concurs in this conclusion.

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

Dated: 2026
White Plains, New York

COMMITTEE ON

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 Article II of Chapter 473 of the Laws of Westchester County in Relation to a Real Property Tax Exemption for Seriously Disabled Veterans in the Line of Duty." The public hearing will be held at __.m. on the _____ day of _____________, 2026 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.

WESTCHESTER COUNTY

Kenneth W. Jenkins, County Executive
Lawrence C. Soule, Budget Director
Department of the Budget

FISCAL IMPACT STATEMENT

SUBJECT: Real Property Tax Exemption for Disabled Veterans

X **NO FISCAL IMPACT PROJECTED**

OPERATING BUDGET IMPACT

SECTION A - FUND

X GENERAL FUND

AIRPORT FUND

X SPECIAL DISTRICTS FUND

SECTION B - EXPENSES AND REVENUES

Total Current Year Expense 0

Total Current Year Revenue 0

Source of Funds (check one):

Current Appropriations

Additional Appropriations

Transfer of Existing

Appropriations Other (explain)

Identify Accounts:

Potential Related Operating Budget Expenses: Annual Amount 0

Describe:

Potential Related Operating Budget Revenues: Annual Amount 0

Describe:

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

Current Year: 0

Next Four Years:

Prepared by: Lawrence Soule

Title: Budget Director

Department: Budget

Date: 07/08/2026

Approved by: Lawrence Soule

Digitally signed by Lawrence Soule
Date: 2026.07.08 17:03:38 -04'00'

Budget Director

Date: 07/08/2026

LOCAL LAW INTRO. NO. -2026

A LOCAL LAW Amending Article II of Chapter 473 of the Laws of Westchester County in Relation to a Real Property Tax Exemption for Seriously Disabled Veterans in the Line of Duty.

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

Section 1: A new Section 473.251 of the Laws of Westchester County is hereby enacted to read as follows:

Sec. 473.251. – Seriously Disabled Veterans

In addition to exemptions based on the foregoing sections, the primary residence of any Seriously Disabled Veteran shall be exempt from taxation as follows:

1. Qualification:
   a. The Seriously Disabled Veteran was discharged as follows:
      i. Discharged or released under honorable conditions;
      ii. Has a qualifying condition, as defined in section one of the New York State Veterans' Services Law, and has received a discharge other than bad conduct or dishonorable; or
      iii. Is a discharged LGBT veteran, as defined in section one of the New York State Veterans' Services Law, and has received a discharge other than bad conduct or dishonorable.
   b. The Seriously Disabled Veteran:

i. Is considered to be permanently and totally disabled as a result of military service;

ii. Is rated 100% disabled by the United States Department of Veterans Affairs;

iii. Has been rated by the United State Department of Veterans Affairs as individually unemployable; and

iv. Is eligible for pecuniary assistance from the United States government, or has received pecuniary assistance from the United States government and has applied such assistance toward the acquisition or modification of a suitable housing unit with special features or movable facilities made necessary by the nature of the veterans' disability.

2. Exemption. The necessary land for the suitable housing unit identified above shall be fully exempt from taxation and special district charges, assessments and special ad valorem levies, provided that such veteran meets all other requirements of this section. In no case shall the taxable assessed value of the property of a qualifying veteran be reduced below zero. Nothing contained herein shall be construed to require or authorize the discontinuance of any exemption granted pursuant to subdivision three of section four hundred fifty-eight of the New York State Real Property Tax Law.

Section 2: 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.

WESTCHESTER COUNTY
Kenneth W. Jenkins, County Executive
Lawrence C. Soule, Budget Director
Department of the Budget

FISCAL IMPACT STATEMENT

SUBJECT: Real Property Tax Exemption for Disabled Veterans

X **NO FISCAL IMPACT PROJECTED**

OPERATING BUDGET IMPACT

SECTION A - FUND

X GENERAL FUND

AIRPORT FUND

X SPECIAL DISTRICTS FUND

SECTION B - EXPENSES AND REVENUES

Total Current Year Expense 0

Total Current Year Revenue 0

Source of Funds (check one):

Current Appropriations

Additional Appropriations

Transfer of Existing

Appropriations Other (explain)

Identify Accounts:

Potential Related Operating Budget Expenses: Annual Amount 0

Describe:

Potential Related Operating Budget Revenues: Annual Amount 0

Describe:

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

Current Year: 0

Next Four Years:

Prepared by: Lawrence Soule

Title: Budget Director

Department: Budget

Date: 07/08/2026

Approved by: Lawrence Soule

Digitally signed by Lawrence Soule
Date: 2026.07.08 17:03:38 -04'00'

Budget Director

Date: 07/08/2026

Kenneth W. Jenkins, County Executive
Lawrence C. Soule, Budget Director
Department of the Budget

FISCAL IMPACT STATEMENT

SUBJECT: Tax Exemp. for Active Duty Military serving in Combat Zone X **NO FISCAL IMPACT PROJECTED**

OPERATING BUDGET IMPACT

SECTION A - FUND

X GENERAL FUND AIRPORT FUND X SPECIAL DISTRICTS FUND

SECTION B - EXPENSES AND REVENUES

Total Current Year Expense 0

Total Current Year Revenue 0

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

Additional Appropriations Appropriations Other (explain)

Identify Accounts:

Potential Related Operating Budget Expenses: Annual Amount 0

Describe:

Potential Related Operating Budget Revenues: Annual Amount 0

Describe:

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

Current Year: 0

Next Four Years:

Prepared by: Lawrence Soule

Title: Budget Director

Department: Budget

Date: 07/08/2026

Approved by: Lawrence Soule Digitally signed by Lawrence Soule Date: 2026.07.08 17:06:43 -04'00'

Budget Director

Date: 07/08/2026

Kenneth W. Jenkins, County Executive
Lawrence C. Soule, Budget Director
Department of the Budget

FISCAL IMPACT STATEMENT

SUBJECT: Tax Exemp.- Surviving Spouses of Firefighters & Vol. Ambula

X **NO FISCAL IMPACT PROJECTED**

OPERATING BUDGET IMPACT

SECTION A - FUND

X GENERAL FUND

AIRPORT FUND

X SPECIAL DISTRICTS FUND

SECTION B - EXPENSES AND REVENUES

Total Current Year Expense 0

Total Current Year Revenue 0

Source of Funds (check one):

Current Appropriations

Additional Appropriations

Transfer of Existing

Appropriations Other (explain)

Identify Accounts:

Potential Related Operating Budget Expenses: Annual Amount 0

Describe:

Potential Related Operating Budget Revenues: Annual Amount 0

Describe:

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

Current Year: 0

Next Four Years:

Prepared by: Lawrence Soule

Title: Budget Director

Department: Budget

Date: 06/25/2026

Approved by: Lawrence Soule

Digitally signed by Lawrence Soule
Date: 2026.06.25 14:01:12 -04'00'

Budget Director

Date: 06/25/2026

Kenneth W. Jenkins, County Executive
Lawrence C. Soule, Budget Director
Department of the Budget

FISCAL IMPACT STATEMENT

SUBJECT: Tax Exemp. Surviving Spouses of Police Officers Killed in the X **NO FISCAL IMPACT PROJECTED**

OPERATING BUDGET IMPACT

SECTION A - FUND

X GENERAL FUND AIRPORT FUND X SPECIAL DISTRICTS FUND

SECTION B - EXPENSES AND REVENUES

Total Current Year Expense 0

Total Current Year Revenue 0

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

Additional Appropriations Appropriations Other (explain)

Identify Accounts: NA

Potential Related Operating Budget Expenses: Annual Amount 0

Describe:

Potential Related Operating Budget Revenues: Annual Amount 0

Describe:

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

Current Year:

Next Four Years:

Prepared by: Lawrence Soule

Title: Budget Director

Department: Budget

Date: 06/24/2026

Approved by: Lawrence Soule Digitally signed by Lawrence Soule Date: 2026.06.24 12:40:41 -04'00'

Budget Director

Date: 06/24/2026