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.