



TO: Hon. Catherine Borgia, Chairwoman of the Board
Sunday Vanderberg, Clerk of the

FROM: David Tubiolo, Legislator, 14th District
Vedat Gashi, Legislator, 4th District

DATE: August 29, 2022

RE: The Senior Citizens and Persons with Disabilities Home Owner's Tax
Exemption

We are requesting the attached proposal, A LOCAL LAW amending Chapters 470 and 472 of the Laws of Westchester County to Allow Senior Citizens and Persons with Disabilities to Reduce Their Income by the Amount of Unreimbursed Medical and Prescription Drug Expenses in Order to Qualify for Tax Exemptions and to Increase the Maximum Eligible Income, be introduced directly into committee.

The Board must act as quickly as possible to ensure the benefits of the attached proposal are reaped without delay. Introducing the proposal directly into committee will enable the Board to act swiftly.

Thank you.

CC: Marcello Figueroa
Melanie Montalto

TO: BOARD OF LEGISLATORS
COUNTY OF WESTCHESTER

Your Committee has reviewed “A LOCAL LAW amending Chapters 470 and 472 of the Laws of Westchester County to Allow Senior Citizens and Persons with Disabilities to Reduce Their Income by the Amount of Unreimbursed Medical and Prescription Drug Expenses in Order to Qualify for Tax Exemptions and to Increase the Maximum Eligible Income.”

Your Committee is aware that Chapters 470 and 472 of the Laws of Westchester County provide for real property tax exemptions for seniors and persons with disabilities, respectively, and were adopted pursuant to authority granted by the New York State Real Property Tax Law. Under each of these Chapters, the amount of the exemption is calculated based upon the annual income of the applicant; applicants who make more than the threshold limit contained in those Chapters are not entitled to an exemption.

Your Committee is informed that the County is entitled to exclude certain monies from the income calculation. Pursuant to State law, the County can exclude unreimbursed medical and prescription drug expenses incurred by applicants from their calculated income.

Allowing the exclusion of these expenses will provide property tax relief for our low-income seniors and persons with disabilities, recognizing the increased medical expenses that often come with being in these categories. As recognized by the Georgetown University Health Policy Institute, prescription drug spending increases as people age, with persons

over age 65 paying significantly more annually than younger adults, and those with chronic conditions pay more than the average adult.¹ Permitting the exemption of these expenses from income will allow a greater number of individuals to qualify for exemptions, and to qualify for higher exemptions, which will provide them with much needed tax relief.

Additionally, the State of New York has increased the maximum eligible income for these tax exemptions. This legislation adopts those new, increased limits, raising the maximum eligible income to \$50,000.00, to accommodate the effects of inflation on the value of income over the years since the last time the maximum eligible income was increased by the State.

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 14, 2022, 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.

¹ <https://www.commonwealthfund.org/blog/2021/medicare-patients-pay-more-drugs-older-adults-other-countries-congress-has-opportunity>

Dated: 2022
White Plains, New York

COMMITTEE ON

RESOLUTION NO. ____ – 2022

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. ____ - 2022, entitled “A LOCAL LAW amending Chapters 470 and 472 of the Laws of Westchester County to Allow Senior Citizens and Persons with Disabilities to Reduce Their Income by the Amount of Unreimbursed Medical and Prescription Drug Expenses in Order to Qualify for Tax Exemptions and to Increase the Maximum Eligible Income.” The public hearing will be held at __.m. on the ____ day of _____, 2021 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.