

LOCAL LAW INTRO NO. 521 - 2021

TO: HONORABLE BOARD OF LEGISLATORS
COUNTY OF WESTCHESTER

The Committee is in receipt of “A LOCAL LAW of the Westchester County Board of Legislators amending Chapter 475 of the Laws of Westchester County by removing the expiration date of tax exemption for volunteer firefighters and volunteer ambulance service members.”

In 2008, by Local Law 16-2008, your Honorable Board enacted Chapter 475 of the Laws of Westchester County, which provides volunteer firefighters and volunteer ambulance service members, who are qualified real property owners, with the tax exemption authorized by Section 466-d of the Real Property Tax Law and to continue this exemption in the case of certain un-remarried spouses of deceased volunteers pursuant to the provisions of Sections 466-f and 466-h of the New York State Real Property Tax Law (“Real Property Tax Law”). The exemptions authorized by this Chapter are subject to all of the qualifications and limitations set forth in Sections 466-d, 466-f and 466-h of the Real Property Tax Law.

Local Law 16-2008, by its own terms, expired on December 31, 2019. However, Section 466-d of the Real Property Tax Law, authorizes the County to provide this exemption as long as the County’s population is between 900,000 to 950,000, as of the last federal decennial census. Given that the County’s population as of the 2010 census was 949,113, the County remained able to provide this exemption, until the County’s population was to be determined in the 2020 census. Thus, by Local Law 3-2020, your Honorable Board extended the exemption through the end of 2021.

As part of the April 2021 State Budget, New York State amended the Real Property Tax Law to provide that, where an exemption statute makes an option available to a municipality based upon a

certain population, and where a municipality exercises that option while it is available, a subsequent change in population does not render the local law ineffective or invalid, and does not impair the ability of the municipality to amend or repeal the law as if its population remained within the provided for range. In other words, this amendment to Section 497 of the Real Property Tax Law permits the County to maintain the tax exemption for volunteer firefighters and volunteer ambulance service members, regardless of the results of the 2020 census. Therefore, the proposed amendment removes the sunset clause from the prior legislation.

Additionally, and as you know, your Honorable Board must comply with the requirements of the State Environmental Quality Review Act ("SEQRA"). The proposed project 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 May 14, 2021, which is on file with the Clerk of the Board of Legislators

The Committee, after careful consideration, recommends the adoption of this local law.

Dated: November 8, 2021

White Plains, New York

William B.
W. M. M.
Benjamin Boylan II
Ben Weber

K. J. Scott
Benjamin Boylan II
John M.

COMMITTEESON

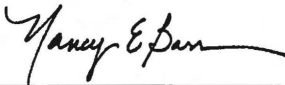
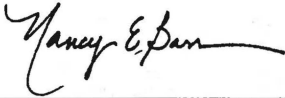
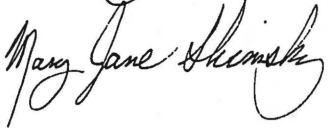
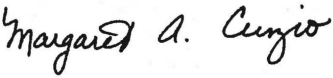

Budget & Appropriations

Legislation

Dated: November 8, 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

COMMITTEES ON

Legislation

Budget & Appropriations

LOCAL LAW NO. 521 - 2021

A LOCAL LAW of the Westchester County Board of Legislators amending Chapter 475 of the Laws of Westchester County by removing the expiration date of tax exemption for volunteer firefighters and volunteer ambulance service members

Be it enacted by the Board of Legislators of the County of Westchester, as follows:

SECTION 1.

Section 2 of Local Law 16-2008, as amended by Local Law 3-2020 is hereby amended to read as follows:

This Local Law shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date [and shall expire on December 31, 2021 and shall not apply to assessment rolls prepared on the basis of taxable status dates occurring on or after that date].

SECTION 2. Effective date.

This Local Law shall take effect immediately.

FISCAL IMPACT STATEMENT

SUBJECT: Volunteer Fire & EMT 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: _____

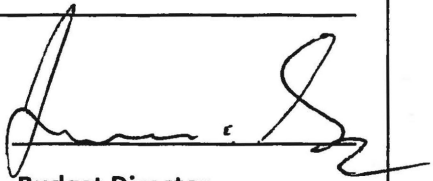
Prepared by: Gideon Grande

Title: Deputy Director

Department: Budget

Date: November 5, 2021

Reviewed By: _____



Budget Director

Date: 11/5/21

STATE OF NEW YORK)
) ss.
COUNTY OF WESTCHESTER)

I HEREBY CERTIFY that I have compared the foregoing Local Law, Local Law Intro No. 521 - 2021, with the original on file in my office, and that the same is a correct transcript therefrom, and of the whole, of the said original Local Law, which was duly adopted by the County Board of Legislators, of the County of Westchester on November 22, 2021, and approved by the County Executive on November 22, 2021.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of said County Board of Legislators on this 24th day of November, 2021.



Malika Vanderberg

The Clerk of the Westchester County
Board of Legislators

County of Westchester, New York

