

TO: BOARD OF LEGISLATORS  
COUNTY OF WESTCHESTER

Your Committee has reviewed “A LOCAL LAW amending Chapter 470 of the Laws of Westchester County Relating to Calculating Income Eligibility to Qualify for a Senior Citizen Tax Exemption.”

Your Committee is aware that Chapters 470 of the Laws of Westchester County provides for real property tax exemptions for seniors and was adopted pursuant to authority granted by the New York State Real Property Tax Law. Under this Chapter, 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 New York State Real Property Tax Law has authorized the County to exercise certain local options which include or exclude certain monies from the income calculation for purposes of the senior citizen tax exemption. Pursuant to that authority, the proposed legislation exempts social security income that is not included in a person’s adjusted gross income (AGI) from the calculation of income. Pursuant to federal law and regulations, social security income is added to a person’s AGI if that person’s AGI (before social security), once combined with nontaxable interest and half of the person’s social security benefit exceeds certain thresholds. For 2023 and 2024, those limits are \$25,000 for a single filer, head of household, or qualifying widow or widower with a dependent child, and \$32,000 for a joint filer. Given that social security is only excluded from AGI for lower income

filers, it is appropriate to exempt their social security from the calculation for the senior citizen property tax exemption.

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 8, 2024, 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: April 3, 2024  
White Plains, New York

*Benjamin Bayliss*  
*David J. Jubilo*  
*[Signature]*  
*[Signature]*

*Joseph Zille Jolt*  
*[Signature]*  
*David J. Jubilo*  
*[Signature]*  
*Manuel Bar*

Legislation      COMMITTEES ON Budget & Appropriations

Dated: April 3, 2024  
White Plains, New York

*The following members attended the meeting remotely and approved this item out of Committee with an affirmative vote. Their electronic signature was authorized and is below.*

Margaret A. Cunzio

Colin J. [Signature]

David [Signature]

Emiljana Ulag

Colin J. [Signature]

**COMMITTEES ON**

Legislation

Budget & Appropriations

# FISCAL IMPACT STATEMENT

SUBJECT: Sr Citizen Soc Security Tax 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      N/A

Total Current Year Revenue      N/A

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

Additional Appropriations       Other (explain)

Identify Accounts: \_\_\_\_\_

Potential Related Operating Budget Expenses:      Annual Amount      N/A

Describe:      A Local Law amending Chapter 470 of the Laws of Westchester County

Relating to Calculating Income Eligibility to Qualify for a Senior Citizen Tax Exemption.

Potential Related Operating Budget Revenues:      Annual Amount      N/A

Describe: \_\_\_\_\_

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

Current Year: \_\_\_\_\_

Next Four Years: \_\_\_\_\_

Prepared by:      Mark medwid

Title:      Associate Budget Director

Department:      Budget

Date:      March 12, 2024

Reviewed By: 

Budget Director

Date:      3/12/24

**LOCAL LAW INTRO. NO. -2024**

A LOCAL LAW amending Chapter 470 of the Laws of Westchester County Relating to Calculating Income Eligibility to Qualify for a Senior Citizen Tax Exemption.

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

**Section 1:** Section 470.11(2) of the Laws of Westchester County is hereby amended to read as follows:

2. The income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption from all sources, as set forth in § 467 of the Real Property Tax Law, must not exceed \$50,000.00 for the period commencing July 1, 2022. Provided that for the purposes of this chapter, income shall not include: (a) veterans' disability compensation, as defined in Title 38 of the United States Code. ~~It is further provided that for the purposes of this chapter, income shall not include~~ (b) medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance, as set forth in Section 467(3)(a) of the Real Property Tax Law; or (c) any social security benefits that were not included in the applicant's adjusted gross income, as set forth in Section 467(3)(a) of the Real Property Tax Law. "Income tax year" shall mean the twelve-month period for which the owner or owners file a federal personal income tax return or, if no such return is filed, the calendar year.

**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, 2024.