

## 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

**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.