Legislation Meeting Agenda



Committee Chair: Colin Smith

800 Michaelian Office Bldg. 148 Martine Avenue, 8th Floor White Plains, NY 10601 www.westchesterlegislators.com

Wednesday, April 3, 2024

2:00 PM

Committee Room

CALL TO ORDER

Please note: Meetings of the Board of Legislators and its committees are held at the Michaelian Office Building, 148 Martine Avenue, White Plains, New York, 10601, and remotely via the WebEx video conferencing system. Legislators may participate in person or via Webex. Members of the public may attend meetings in person at any of its locations, or view it online on the Westchester County Legislature's website:

https://westchestercountyny.legistar.com/ This website also provides links to materials for all matters to be discussed at a given meeting.

Joint with Budget & Appropriations committee.

Legislator Colin Smith will be participating remotely from 1132 Main St Suite 1 Peekskill, NY 10566.

Legislator Emiljana Ulaj will be participating remotely from 520 White Plains Road, Tarrytown, NY 10591.

Legislator Margaret Cunzio will be participating remotely from 1250 Pleasantville Road, Briarcliff Manor, NY 10510.

MINUTES APPROVAL

Monday, March 11, 2024 at 1:00 p.m.

Monday, March 18, 2024 at 1:00 p.m.

I. ITEMS FOR DISCUSSION

1. <u>2024-6</u> PH-Emergency Contracts

A RESOLUTION to set a Public Hearing on "A LOCAL LAW amending certain provisions of Section 167.171 of the Laws of Westchester County regarding emergency contracts." [Public Hearing set for ______, 2024 at ______.m.]. Local Law Intro 2024-7. COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS AND LEGISLATION Guest: Law Dept.: Tami Altschiller, Assistant Chief Deputy County Attorney

2. <u>2024-7</u> LOCAL LAW-Emergency Contracts

A LOCAL LAW amending certain provisions of Section 167.171 of the Laws of Westchester County regarding emergency contracts.

COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS AND LEGISLATION

Guest: Law Dept.: Tami Altschiller, Assistant Chief Deputy County Attorney

3. <u>2024-158</u> PH-Calculating Income Eligibility to Qualify for a Senior Citizen Tax Exemption

A RESOLUTION to set a Public Hearing on "A LOCAL LAW amending Chapter 470 of the Laws of Westchester County Relating to Calculating Income Eligibility to Qualify for a Senior Citizens Tax Exemption." [Public Hearing set for ______, 2024, at ______.m.]. LOCAL LAW INTRO: 2024-159.

COMMITTEE REFERRAL: COMMITTEES ON LEGISLATION AND BUDGET & APPROPRIATIONS

Guests: Law Dept.: Justin Adin, Assistant Chief Deputy County Attorney; Budget Dept.: Christina Rampata, Deputy Budget Director

4. <u>2024-159</u> LOCAL LAW-Calculating Income Eligibility to Qualify for a Senior Citizen Tax Exemption

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. COMMITTEE REFERRAL: COMMITTEES ON LEGISLATION AND BUDGET & APPROPRIATIONS

Guests: Law Dept.: Justin Adin, Assistant Chief Deputy County Attorney; Budget Dept.: Christina Rampata, Deputy Budget Director

II. OTHER BUSINESS

III. RECEIVE & FILE

ADJOURNMENT



January 9, 2024

Westchester County Board of Legislators 800 Michaelian Office Building 148 Martine Avenue White Plains, New York 10601

Dear Honorable Members of the Board of Legislators:

Transmitted herewith is a Local Law which, if adopted by your Honorable Board, would authorize the County of Westchester ("County") to amend certain provisions of Section 167.171 of the Laws of Westchester County ("LWC") regarding emergency contracts. The current law allows the County Executive to execute emergency contracts without competitive bidding as long as a written declaration of the emergency has been provided to the Board of Acquisition and Contract. This law was intended to cover emergency situations in the area of public works contracts, whereas purchase contracts are subject to the provisions of LWC Chapter 836 and under the jurisdiction of the Purchasing Agent. Recently there has been some confusion with the interpretation of Section 167.171(2) because as currently written it applies to both public works contracts and purchase contracts. In order to address this unintended consequence, Section 167.171(2) needs to be corrected by changing the law cited in that section from Section 161.11(3).

Additionally, as you know, supply chain problems emerged during COVID-19 lockdowns due to for instance, shifts in demand, labor shortages and precautionary inventory buildup. These issues have not subsided. As a result, there have been a number of instances where an emergency contract was entered into and the one-year term permitted by LWC §167.171(4) was insufficient to complete the work. The reason most given for this timing issue is that there have been contract delays attributable to supply chain issues that are prevalent throughout the construction industry with the biggest impact on delivery times for equipment and supplies. In multiple instances contractors are finding that extended lead times are required for parts and equipment and that there are unprecedented backlogs. In addition, there have been a number of instances where an emergency contract required more than one year to complete because an approval from an outside agency was required that delayed completion of the project, or unanticipated additional work arose during the emergency work, which additional work was necessary to complete the emergency work and such work delayed the completion of the project.

I have been advised that there is no similar time restriction under New York State law for emergency contract awards. Accordingly, the proposed Local Law will address this issue by changing the one-year term limit requirement to three years, and if additional time is necessary to

Office of the County Executive

complete the emergency work, any extension would be subject to the approval of the Board of Acquisition and Contract.

I have been advised that the attached Local Law is subject to a permissive referendum pursuant to LWC Section 209.171(2), because it seeks to change a provision of law relating to public bidding, purchases or contracts. Consequently, pursuant to LWC Section 209.181, the attached Local Law, if adopted, may not take effect until sixty (60) days after its adoption, assuming that within that time a petition protesting its adoption is not filed by the statutorily required number of qualified electors.

Accordingly, I most respectfully recommend your Honorable Board's favorable consideration of the attached Resolution authorizing a public hearing and Local Law.

Sincerely,

George Latimer

George Latimer County Executive

GL/TSA

HONORABLE BOARD OF LEGISLATORS THE COUNTY OF WESTCHESTER

Your Committee is in receipt of a communication from the County Executive recommending the enactment of a Local Law which, if adopted by your Honorable Board, would authorize the County of Westchester ("County") to amend certain provisions of Section 167.171 of the Laws of Westchester County ("LWC") regarding emergency contracts. The current law allows the County Executive to execute emergency contracts without competitive bidding as long as a written declaration of the emergency has been provided to the Board of Acquisition and Contract. This law was intended to cover emergency situations in the area of public works contracts, whereas purchase contracts are subject to the provisions of LWC Chapter 836 and under the jurisdiction of the Purchasing Agent. Recently there has been some confusion with the interpretation of Section 167.171(2) because as currently written it applies to both public works contracts and purchase contracts. In order to address this unintended consequence, Section 167.171(2) needs to be corrected by changing the law cited in that section from Section 161.11(3).

Additionally, as you know, supply chain problems emerged during COVID-19 lockdowns due to for instance, shifts in demand, labor shortages and precautionary inventory buildup. These issues have not subsided. As a result, there have been a number of instances where an emergency contract was entered into and the one-year term permitted by LWC §167.171(4) was insufficient to complete the work. The reason most given for this timing issue is that there have been contract delays attributable to supply chain issues that are prevalent throughout the construction industry with the biggest impact on delivery times for equipment and supplies. In multiple instances contractors are finding that extended lead times are required for parts and equipment and that there are unprecedented backlogs. In addition, there have been a number of instances where an emergency contract required more than one year to complete because an approval from an outside agency was required that delayed completion of the project, or unanticipated additional work arose during the emergency work, which additional work was necessary to complete the emergency work and such work delayed the completion of the project.

Your Committee has been advised that there is no similar time restriction under New York State law for emergency contract awards. Accordingly, the proposed Local Law will address this issue by changing the one-year term limit requirement to three years, and if additional time is necessary to complete the emergency work, any extension would be subject to the approval of the Board of Acquisition and Contract.

The Department of Planning has advised that the proposed Local Law does not meet the definition of an "action" under the State Environmental Quality Review Act ("SEQRA"), 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 your Honorable Board. As such, no environmental review is required. Your Committee concurs with this recommendation.

Your Committee has been advised that that the attached Local Law is subject to a permissive referendum pursuant to Section 209.171(2) of the Laws of Westchester County, because it changes a provision of law relating to public bidding, purchases or contracts. Consequently, pursuant to Section 209.181 of the Laws of Westchester County, the attached Local Law, if adopted, may not take effect until sixty (60) days after its adoption, assuming that within that time a petition protesting its adoption is not filed by the statutorily required number of qualified electors.

Your Committee is informed that an affirmative vote of the majority of the total voting power of your Honorable Board is required before the County may adopt the attached Local Law. In addition, also attached is a Resolution authorizing a Public Hearing as required by LWC Section 209.141(4).

After review and careful consideration, your Committee recommends favorable action upon the proposed Local Law.

Dated: , 2024 White Plains, New York

COMMITTEE ON

FISCAL IMPACT STATEMENT

	A 100 A 10 A 10 B		
SUBJECT:	Amend LWC Section 167.171		IMPACT PROJECTED
	OPERATING BUDG	ET IMPACT	
	To Be Completed by Submitting Departr	ment and Reviewed by Bu	ıdget
	SECTION A - F	UND	
X GENERAL FUN		SPECIAL D	STRICTS FUND
	SECTION B - EXPENSES	AND REVENUES	
Total Current Year	Expense \$		
Total Current Year	Revenue \$	5	
Source of Funds (c	heck one): Current Appropriatio	ons Transfer o	f Existing Appropriations
Additional Ap	propriations	Other (exp	lain)
		100000 (10000) (10000) (10000) (10000)	
Identify Accounts:			
Potential Related	Operating Budget Expenses:	Annual Amount	·
Describe:	Amend certain provisions of Section 167.171 of the Laws of Westchester		
County regard	ling emergency contracts		
	<u> </u>		
Potential Related	Operating Budget Revenues:	Annual Amount	l
Describe:			
1			
Anticipated Saving	s to County and/or Impact on Departm	ant Operations:	
	non (orb, yraw harachar dasarrata na prostanarranganarranga ya seorara -s	lent operations.	
Current Year:			
Next Four Yea	ars:		
2 1 1 1			
			1
1 -212			1 1
Prepared by:	Mark Medwid		X V
Title:	Associate Budget Director	Reviewed By:	fm: A-
Department:	Budget		Budget Director
Date:	January 5, 2024	Date:	1524

RESOLUTION NO. -2024

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. - 2024 entitled "A LOCAL LAW amending certain provisions of Section 167.171 of the Laws of Westchester County regarding emergency contracts." The public hearing will be held at ______ p.m. on the ______ day of _______, 2024 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, and the method for submitting comments, 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.

LOCAL LAW INTRO. NO. – 2024

A LOCAL LAW amending certain provisions of Section 167.171 of the Laws of Westchester County regarding emergency contracts.

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

Section 1. Section 167.171 of Chapter 167 of the Laws of Westchester County is hereby amended as follows:

Sec. 167.171. - Emergency appropriations and contracts.

1. The County Board, during a fiscal year, may make additional appropriations or increase existing appropriations to meet emergencies or unforeseen circumstances requiring action to protect the interests of the county and its citizens, the funds therefor to be provided from unappropriated revenues, if any, or made available pursuant to the Local Finance Law.

2. Notwithstanding the provisions of section 161.11(3) of this act, in an emergency the County Executive, with the approval of the Board of Acquisition and Contract, may execute a contract or contracts without receiving bids therefor.

3. No Resolution for the approval of an emergency contract may be voted upon unless and until the County Executive, or his duly authorized designee, submits a written declaration of the emergency to the members of the Board of Acquisition and Contract.

4. No emergency contract shall have a term in excess of one three years, and if additional time is necessary any such extension shall be subject to the approval of the Board of Acquisition and Contract.

5. For the purposes of this section, the term "emergency" shall mean a public emergency arising out of an accident or other unforeseen occurrence or condition whereby circumstances affecting public buildings, public property or the life, health, safety or property of the inhabitants of the County of Westchester, which would require immediate action which cannot await competitive bidding.

§2. The Clerk of the Board shall cause a notice of this Local Law to be published at least once a week for two successive weeks, the first publication of which shall be had within ten days after such local law is adopted, in the official newspapers published in the County of Westchester, said notice to contain the number, date of adoption and a true copy of the Local Law, and a statement that this Local Law changes a provision of law relating to the sale, exchange or leasing of County property and is therefore subject to the provisions of Section 209.171(7) of the Westchester County Administrative Code providing for a permissive referendum.

§3. This local law shall take effect sixty (60) days after its adoption subject to the provisions of Section 209.181 of the Westchester County Administrative Code.



Memorandum

Office of the County Executive Michaelian Office Building

March 13, 2024

TO:

Hon. Vedat Gashi, Chair Hon. Jose Alvarado, Vice Chair Hon. Tyrae Woodson-Samuels, Majority Leader Hon. Margaret Cunzio, Minority Leader

George Latimer FROM: Westchester County Executive

RE: Message Requesting Immediate Consideration: Local Law – Calculating Income Eligibility to Qualify for a Senior Citizen Tax Exemption.

This will confirm my request that the Board of Legislators allow submission of the referenced communication to be submitted to the Board of Legislators March 18, 2024 Agenda.

Transmitted herewith for your review and approval is Local Law amending Chapter 470 of the Laws of Westchester County.

Therefore, since this communication is of the utmost importance, it is respectfully submitted that the County Board of Legislators accepts this submission for March 18, 2024 "blue sheet" calendar.

Thank you for your prompt attention to this matter.



George Latimer County Executive

March 13, 2024

Westchester County Board of Legislators 800 Michaelian Office Building 148 Martine Avenue, 8th Floor White Plains, New York 10601

Dear Honorable Members of the Board:

Enclosed herewith for your consideration is "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."

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.

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. Therefore, I respectfully urge that your Honorable Board adopt the attached Local Law.

Sincerel

GEORGE LATIMER County Executive

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

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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: 2024 White Plains, New York

COMMITTEE ON

FISCAL IMPACT STATEMENT

SUBJECT:	Sr Citizen Soc Security Tax Exemption X NO FISCAL IMPACT PROJECTED			
OPERATING BUDGET IMPACT To Be Completed by Submitting Department and Reviewed by Budget				
SECTION A - FUND				
GENERAL FUND	AIRPORT 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 Ope	erating 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:	Ϋ́			
	A			
Prepared by:	Mark medwid			
Title:	Associate Budget Director Reviewed By:			
Department:	Budget Budget Director			
Date:	March 12, 2024 Date: <u>3 12 24</u>			

RESOLUTION NO. ____ - 2024

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. _____ - 2024, entitled "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." The public hearing will be held at ______ day of _______, 2024 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.

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.