

Human Resource Solutions Made Simple

# TOWN OF POUND RIDGE

# **Proposal for**

# HUMAN RESOURCE CONSULTING SERVICES

Submitted on September 23, 2022

Contact Person:

Ian Loehner, SPHR, SHRM-SCP Public Sector HR Consultants LLC 14 Knollwood Drive Glenville, NY 12302 (518) 588-0098 iloehner@publicsectorhr.org

# TOWN OF POUND RIDGE HUMAN RESOURCE CONSULTING SERVICES PROPOSAL

**Public Sector HR Consultants LLC (PSHRC)** is a full-service human resource management firm specializing in the public sector. We are very proud of our reputation which has been built upon the positive results we have been able to produce for our clients over the past twenty-plus years. Our firm is unique in its singular focus on the human resource needs of local government agencies and our understanding of the special circumstances that apply to NYS government entities. Working as an integrated team, our professional staff has the experience in human resource management and employee relations to provide the research, guidance and solutions to meet our clients' human resource management needs. We have provided professional HR services to more than 300 municipalities at the county, city, town, village and special district levels.

# SCOPE OF SERVICES

The following is a description of the professional services PSHRC proposes to provide the Town of Pound Ridge.

#### 1. On-Site Consultation

PSHRC will provide on-site consultation on a schedule to be mutually developed based on the needs of the Town. Each day is expected to be approximately six hours. The focus of these on-site visits will be to analyze the Town's current HR processes to identify areas in need of improvement. Those areas will include, but are not limited to:

- a. Personnel Record-keeping and Files
- b. Personnel Forms
- c. Personnel Policies and Procedures
- d. Compliance with Federal and State Labor Regulations
- e. Leave Management (FMLA, CSL §§71, 72, and 73, Workers' Compensation)
- f. Corrective Action and Progressive Discipline Procedures

#### 2. Unlimited Telephone / E-mail Consultation

PSHRC will provide unlimited telephone and e-mail consultation on issues related to human resource management and federal and state labor regulation compliance, including, but not limited to, assistance with discrimination and human rights issues, sexual harassment, the Family and Medical Leave Act, the Americans with Disabilities Act, equal employment opportunity. And civil service compliance.

### 3. Employee Handbook

Provide guidance on the Town of Pound Ridge Employee Handbook which is currently under development. This includes unlimited phone consultation on Employee Handbook interpretation and implementation. Revise and update the Employee Handbook as needed.

#### 4. Controlled Substance and Alcohol Testing

Provide guidance on the Town of Pound Ridge's Controlled Substance and Alcohol Testing policy. This includes unlimited phone consultation on application of the policy.

#### 5. <u>Personnel Files and Forms</u>

Develop personnel forms as needed to ensure accurate employee administration and adherence to applicable compliance requirements. Provide guidance on the Town's personnel files with respect to the overall maintenance control, storage, and access of personnel files.

#### 6. Workers' Compensation, 207-c, Short-Term Disability, and FMLA Administration

PSHRC will provide assistance in medical leaves of absence and return-to-work procedures. Act as the Town's designated FMLA Administrator on leaves taken under the Family and Medical Leave Act and the Town's Family and Medical Leave Policy including preparation of the necessary paperwork including approval and denial letters. PSHRC will provide education and assistance for leaves pertaining to Civil Service Law §§71, 72 and 73.

#### 7. <u>Coaching, Counseling and Corrective Discipline</u>

Provide unlimited telephone and e-mail guidance on issues related to employee coaching, counseling, and corrective discipline. For an additional fee of \$195 per hour, PSHRC will directly handle such matters to the extent requested by the Town (e.g. drafting counseling memos, disciplinary notices, settlement agreements, etc.)

#### 8. <u>Recruiting, Interviewing, and Hiring Procedures</u>

PSHRC will provide guidance in the Town's recruiting, interviewing and hiring procedures. Provide forms for telephone screening, reference checking, and applicant screening. Assist with the recruitment of positions including drafting advertisements. Assist in the interviewing process by developing interview questions and assisting in evaluating applicants following the interview process.

#### 9. Civil Service Administration

Assist with administration of procedures ensuring adherence to civil service requirements, including preparation of New Position Duty Statements (LJ-3 and LJ-2s) and Job Classification Questionnaires for new or revised positions.

#### 10. Workplace Investigations

At the request of the Town, conduct investigations into a variety of workplace issues including potential employee misconduct, complaints of harassment, including sexual harassment, and allegations of workplace violence. Workplace investigations will be charged a separate fee of \$195 per hour.

## FEES FOR SERVICES

**Human Resource Management Consulting** – The fee for providing the Town of Pound Ridge with the services specified in number 1 above, or any services performed on-site, will be \$195 per hour. The fee for providing the Town of Pound Ridge with the services specified in numbers 2 – 9 above will be \$1,000 per month.

Additional Consulting Services – Upon specific request and authorization, PSHRC will provide additional consulting services not included in the above scope of services at a rate of \$195 per hour, or for a project fee mutually agreed upon between the Town and PSHRC. (Examples may include consultation provided at the Client's location; conducting workplace investigations; preparation and management of counseling memos and disciplinary actions; etc.). Any on-site consultation requiring travel between the consultant's primary office location and the Town, or to any other location remote from the consultant's primary office location, time spent in transit shall be billable at a rate of \$100 per hour. (Note that the approximate round trip transit time from PSHRC's Rhinebeck location and the Town Hall is 2.5 hours.)

**Travel Expenses** – The Town of Pound Ridge will agree to reimburse PSHRC for any travel expenses directly related to providing services described in this agreement. Travel will originate from PSHRC's Rhinebeck location. The mileage rate that will be charged shall be the IRS mileage rate in effect at the time travel occurs.

#### TOWN OF POUND RIDGE RESOLUTION

Regarding 16 Colonel Sheldon Lane Block 9816, Lot 37.2

WHEREAS, in the year 2012, the Town of Pound Ridge commenced a proceeding to enforce the payment of delinquent taxes and other lawful charges which had accumulated and became liens against certain property; and

WHEREAS, included in this proceeding of delinquent taxes was the property designated as Block 9816, Lot 37.2, owned by John A. Vernon, a/k/a 16 Colonel Sheldon Lane, Pound Ridge; and

WHEREAS, the Town of Pound Ridge and John A. Vernon, as owner, negotiated a payoff agreement concerning the unpaid taxes owed on or about May 18, 2018, which was thereafter amended by agreement dated July 19, 2021 (collectively the "Pay Off Agreement"); and

WHEREAS, the Town Board passed Resolutions approving the Pay Off Agreement; and

WHEREAS, John A. Vernon has paid to the Town the sum of \$238,642.50 which represents all taxes, interest, costs and penalties due under the Pay Off Agreement; and

WHEREAS, John A. Vernon has requested the Tax Receiver issue Redemption Certificates with respect to all tax liens covered by the Pay Off Agreement; and

WHEREAS, the Town Receiver has requested confirmation from the Town Board in the form of a formal resolution confirming full payment of the Pay Off Agreement and authority to issue to John A. Vernon the requested Redemption Certificates; it is hereby

RESOLVED, that in light of John Vernon's payment in full, the Town of Pound Ridge Receiver of Taxes is authorized to issue to John A. Vernon Redemption Certifications for tax liens for the years covered by the Pay Off Agreement in light of John Vernon's payment in full.

Adopted: , 2022

#### **TOWN CLERK'S CERTIFICATION**

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

I, the undersigned Clerk of the Town of Pound Ridge, Westchester County, New York, DO HEREBY CERTIFY:

The Town Board of the Town of Pound Ridge at a public meeting duly called and held on January , 2023, on motion by \_\_\_\_\_\_, seconded by \_\_\_\_\_\_, all voted aye on the following resolution:

BE IT RESOLVED, that in light of John Vernon's payment in full, the Town of Pound Ridge Receiver of Taxes is authorized to issue to John A. Vernon Redemption Certifications for tax liens for the years covered by the Pay Off Agreement.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Pound Ridge, New York this day of , 2023.

Erin Trostle Town Clerk Town of Pound Ridge

SEAL

#### MEMORANDUM

То:	Town Board
From:	Erin Trostle
Cc:	Christeen Dür
Date:	December 1, 2022
Re:	Approval to hire three temporary part-time records clerks

I respectfully request that you approve the hiring of three temporary part-time records clerks to staff the scanning project funded by a 2022-23 Local Government Records Management Improvement Fund (LGRMIF) grant from New York State Archives.

The \$65,641 grant includes \$58,346 for two records clerks to work a combined total of 2,462 hours at a rate of \$23.68/hour. In an effort to ensure that the project is completed on time and in accordance with your recommendation, I would like to hire three records clerks rather than two: Amanda D'Arcy, Kristen Petrillose, and Laurel Wines. Their resumes are attached here.

Hiring three records clerks rather than two to work the same total number of hours would not involve any additional cost to the town and requires only that we file an amendment to the grant application. Christeen Dür and I met with the town's Records Advisory Officer, Michael Martin, and obtained his approval, and she has filed the required paperwork.

#### THE STATE EDUCATION DEPARTMENT/ THE UNIVERSITY OF THE STATE OF NEW YORK/ALBANY, NY 12234



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your files.

Grants Finance, Room 510W, Education Building, Albany, NY 12234 Tel. (518) 474-4815 Fax (518) 486-4899 Email: GRANTSWEB@NYSED.GOV

Grant Award Recipient	Date 10/12/22
SUPERVISOR TOWN OF POUND RIDGE	Project Number 0580239679
179 WESTCHESTER AVE POUND RIDGE,NY 10576	Agency Code 660102640002
Funding Source	DUNS Number NOT ON FI UEI- NOT ON FILE
CFDA Index Number NA	Law Ed.L. 57a, 57.35
Federal Award Identification Number (FAIN)	Regulations NA
	Commissioner's Regulations
	8 NYCRR 185
Federal Award Date	Maximum Indirect Cost Rate
Federal Awarding Agency	Funding Dates/Period of Performance
NA	07/01/22-06/30/23
Approved Budget Total*	First Payment
\$65,641	\$32,820
	Final Report (FS-10-F Long Form) Due
	07/30/23
SED Fiscal Contact	SED Program Contact
MARIA DOS SANTOS (518)474-4815	MARK MANIAK 9A81 CEC (518)474-6926
It is the sub-recipient's responsibility to conduct regulations, policies, terms, conditions and assu monitoring and audit to ensure compliance. The approved activities are not performed and/or the f	rances. All grants are subject to further review, Department has the right to recoup funds if the
In accordance with Section 41 of the State Finance grant to the grantee or to anyone else beyond fun The approved budget (FS-10) will be sent under s	ds appropriated and available for this grant.

#### **SALARIES FOR PROFESSIONAL STAFF: Code 15**

Include only staff that are employees of the agency. Do not include consultants or per diem staff. Do not include central administrative staff that are considered to be indirect costs, e.g., business office staff. One full-time equivalent (FTE) equals one person working an entire week each week of the project. Express partial FTE's in decimals, e.g., a teacher working one day per week equals .2 FTE.

Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	<b>Project Salary</b>
	0.0	\$0.00	\$0
		Subtotal - Code 15	\$0.00

#### **SALARIES FOR SUPPORT STAFF: Code 16**

Include salaries for teacher aides, secretarial and clerical assistance, and for personnel in pupil transportation and building operation and maintenance. Do not include central administrative staff that are considered to be indirect costs, e.g., account clerks.

Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	<b>Project Salary</b>
Records Clerk 1	1232.0	\$23.68	\$29,173
Records Clerk 2	1232.0	\$23.68	\$29,173
		Subtotal - Code 16	\$58,346.00

## CLAIM



**PURCHASE ORDER NO.:** 

DATE: 11/28/2022

**CLAIMANT'S** AND ADDRESS

**IOWN OF POUND RIDGE** 

POUND RIDGE NY 10576

Taylor Deupree and Tina Chan 63 Old Stone Hill Rd. Pound Ridge, NY 10576

APPROPRIATION	AMOUNT	VOUCHER #
T32.3741	\$1,472.50	
		4
		-
 		-
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TOTAL	\$1,472.50	

**VENDOR #:** 

DATES	DESCRIPTION OF MATERIALS OR SERVICES	QUANTITY	UNIT PRICE	AMOUNT
11/28/2022	Return of unused Planning Board Escrow	1	\$1,472.50	\$1,472.50
	for Deupree & Chan - 63 Old Stone Hill Rd.			\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
			TOTAL	\$1,472.50

#### CLAIMANT'S CERTIFICATION

, certify that the above account in the amount of \$1,472.50 is true and ١, correct; that the items, services, and disbursements charged were rendered to or for the town on the dates stated; that no part has been paid or satisfied; that taxes, from which the municipality is exempt, are not included; and that the amount claimed is actually due.

a

date

signature

title

#### SPACE BELOW FOR TOWN USE

DEPARTMENT APPROVAL	APPROVAL FOR PAYMENT
The above services or materials were rendered or furnished to the town on	This claim is approved and ordered paid from the appropriations indicated
the dates stated and the charges are correct.	above.
1/28/22 Austre BM	
PB Admir	

	Beginning	Deposits	Payments	Ending			
Date	Balance	Added	Out	Balance	Vendor	Comments	Invoice #
4/6/2022	4000.00			4000.00	Deupree C	Chan ck # 572	2
6/3/2022	4000.00		867.50	3132.50	P&D	April	#227911-1
8/9/2022	3132.50		800.00	2332.50	P&D	June	227911-2
9/27/2022	2332.50		860.00	1472.50	P&D	July	227911-3

#### 0.00 2527.50 **1472.50**

#3741 Deupree Chan 63 Old Stone Hill Road

W&C FPC

#### **Christeen Dur**

From:	taylor@12k.com
Sent:	Tuesday, November 15, 2022 6:36 PM
То:	Christeen Dur
Cc:	Doug Chee; Reese Campbell; Rosemarie D'arcy
Subject:	Re: 63 Old Stone Hill Road - Filing
Importance:	High

thanks, christeen... yes, all AOK on the check!

On Nov 16, 2022, at 1:27 AM, Christeen Dur <<u>cdur@townofpoundridge.com</u>> wrote:

Hi Doug

Please call Rosie at the Bldg Dept to discuss their fees 914.764.4635. I can not use the Planning Board escrow for the Bldg Dept. I gave Rosie your PB file and resolution – you can include the Zoning Board resolution in your application.

Since it has been a couple of months and there are no outstanding bills, I can submit the escrow refund of \$1,472.50 to finance that will be approved at the December 6<sup>th</sup> Town Board meeting.

Taylor- Please confirm that the check should be made payable to you and mailed to you at home.

Thank you. Good luck with the project. Christeen

From: Doug Chee <<u>dmc@methoddesign.com</u>> Sent: Tuesday, November 15, 2022 10:05 AM To: Christeen Dur <<u>cdur@townofpoundridge.com</u>> Cc: Reese Campbell <<u>ric@methoddesign.com</u>>; Deupree, Taylor <<u>taylor@12k.com</u>> Subject: 63 Old Stone Hill Road - Filing

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning Christeen,

Hope you've been well! Just have some quick questions, as we are preparing our application with the Pound Ridge Building Department for 63 Old Stone Hill Road.

In addition to the application form and (3) copies of the drawing set/property survey, we are including (1) copy of the Planning Board resolution and Zoning Board decision memorandum with our application. Is there anything else we would need from the Planning Board to submit?

Also, we would like to confirm that our escrow account will be used to cover the application fees, what the fees are, and whether or not we owe any additional escrow.

As always, thank you for your help throughout our application process!

Best regards,

Doug Chee Staff Architectural Designer

Method Design Architecture + Urbanism, PLLC 76 Beaver Street, Floor 2 New York, NY 10005 o) <u>646.559.4937</u> m) <u>718.290.3627</u> f) <u>212.625.2502</u> dmc@methoddesign.com www.methoddesign.com

<Deupree & Chan 63 Old Stone Hill Road #3741.xls><Pound Ridge PB Chan 227911-2--VS.pdf><Pound Ridge PB Chan 227911-3--VS.pdf><Pound Ridge PB Deupree & Chan 227911-1--VS.pdf>

# Jodi Elkins-Desforges

## Contact

31 Salem Rd Pound Ridge, NY 10576 917-913-4770 jodielkins@gmail.com

To: Ellen Grogan Pound Ridge Town Conservation Board Lead

# Dear Ellen,

It is with regret that I need to inform you of my resignation from the Conservation Board.

I have very much enjoyed my time on the board but am now facing incredible time constraints that I feel will impact my ability to add value.

Thank you for the opportunity to serve on this board, and if my situation changes I would love to see if there is an opportunity to rejoin in the future.

Sincerely,

Jodi Elkins-Desforges

# Town of Pound Ridge

Diane Briganti, Assessor



MEMORANDUM

TO: KEVIN HANSAN, SUPERVISOR AND THE TOWN BOARD

FROM: DIANE BRIGANTI, ASSESSOR

DATE: NOVEMBER 18, 2022

SUBJECT: AMENDING S467 AND S459C TO INCORPORATE NEW INCOME RANGE ADOPTED BY WESTCHESTER COUNTY VIA LOCAL OPTION

Westchester County has adopted a significant change to The Senior Citizen Exemption also known as RPTL Section 467 and RPTL Section 459C Persons with Disabilities. Currently the 467 exemption is available to seniors 65 or older by December of the current year, and for 467 and 459C, who are owners of a home in Pound Ridge and who qualify with a maximum income of \$37,399 for the household. The exemption is administered as a sliding scale ranging from the highest percent reduction of 50% to 5%.

The most significant change to the exemption is the change in maximum income to \$58,399 per household. This will increase the number of eligible households than can receive an exempted amount off their Westchester County portion of the tax bill. It is again administered as a sliding scale with 0-\$50,000 qualifying for the highest reduction of 50%, to the highest income level of \$58,399 qualifying for 5%.

The second change to the exemption provides for the reduction of income by allowing the inclusion of unreimbursed medical and prescription drug costs to reduce qualifying income.

Please refer to the attached document that outlines Section 467 as well as Section 459C.

A decision on this local option needs to be to the Assessor at least 60 days before Taxable Status date, which creates a deadline of March 1 2023.

Tel.: 914-764-5511 Fax: 914-764-0102

#### LOCAL LAW INTRO NO. 459 - 2022

#### 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 lowincome 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.<sup>1</sup> Permitting the exemption of these expenses from

<sup>&</sup>lt;sup>1</sup> <u>https://www.commonwealthfund.org/blog/2021/medicare-patients-pay-more\_drugs-older-adults-other-countries-congress-has-opportunity</u>

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 notes that the "maximum eligible income" is the maximum amount for the full exemption, and that a reduced exemption is permitted on a sliding income scale up to a maximum income of \$58,399.99.

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.

Dated: September 7, 2022 White Plains, New York

**COMMITTEESON** 

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Budget # Appropriations

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Seniors & Youth

Dated: September 7, 2022 White Plains, New York

The following members attended the meeting remotely, as per Chapter 1 of the New York State Laws of 2022 and Executive Order 11, as extended, and approved this item out of Committee with an affirmative vote. Their electronic signature was authorized and is below.

**Budget & Appropriations** 

Mang Jane Heimicke WOP Catherine F. Parken Catherine By

Seniors & Youth

Dovid & Jabib

# **FISCAL IMPACT STATEMENT**

SUBJECT:	Unreimbursed Medical & Prescription	X NO FISCAL IMPACT PROJECTED
	OPERATING BUDGET I To Be Completed by Submitting Department	
	SECTION A - FUNI	D
GENERAL FUND	AIRPORT FUND	SPECIAL DISTRICTS FUND
	SECTION B - EXPENSES AND	REVENUES
Total Current Year Ex	pense N/A	
Total Current Year Re	venue <u>N/A</u>	
Source of Funds (chec	ck one): Current Appropriations	Transfer of Existing Appropriations
Additional Appro	priations	Other (explain)
Identify Accounts:		
Potential Related Ope	erating Budget Expenses:	Annual Amount <u>N/A</u>
Describe:	A Local Law amending Chapters 470 and	d 472 of the Laws of Westchester County
to allow Senior C	itizens & People with Disabilities to redu	ce their income by unreimbursed medical
and prescription	drug expenses to qualify for tax exemption	ons and increase maximum eligible income.
Potential Related Op	erating Budget Revenues:	Annual Amount N/A
Potential Related Op Describe:	erating Budget Revenues:	Annual Amount <u>N/A</u>
	erating Budget Revenues:	Annual Amount <u>N/A</u>
	erating Budget Revenues:	Annual Amount <u>N/A</u>
Describe:		
Describe: Anticipated Savings to	erating Budget Revenues:  o County and/or Impact on Department	
Describe:		
Describe: Anticipated Savings to	o County and/or Impact on Department	
Describe: Anticipated Savings to Current Year:	o County and/or Impact on Department	
Describe: Anticipated Savings to Current Year:	o County and/or Impact on Department	
Describe: Anticipated Savings to Current Year:	o County and/or Impact on Department	
Describe: Anticipated Savings to Current Year:	o County and/or Impact on Department	
Describe: Anticipated Savings to Current Year: Next Four Years:	o County and/or Impact on Department	
Describe: Anticipated Savings to Current Year: Next Four Years: Prepared by:	o County and/or Impact on Department	Operations:

#### LOCAL LAW INTRO. NO. 459 -2022

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 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

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[: \$34,399.99 for the period expiring June 30, 2007; \$35,399.99 for the period commencing July 1, 2007 and expiring on June 30, 2008; \$36,399.99 for the period commencing July 1, 2008 and expiring on June 30, 2009; and \$37,399.99 for the period commencing July 1, 2009] \$50,000.00 for the period commencing July 1. 2022. Provided that for the purposes of this chapter, income shall not include 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 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. "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: Section 472.11(1) of the Laws of Westchester County is hereby amended to reads as follows:

1. The income of the owner or the combined income of the owners of the property, from all sources, as set forth in New York State Real Property Tax Law Section 459-c, for the income tax year immediately preceding the date of making application for exemption must not exceed [: \$34,399.99 for the period expiring June 30, 2007 and expiring on June 30, 2008; July 1, 2007 and expiring on June 30, 2009; \$36,399.99 for the period commencing July 1, 2008 and expiring on June 30, 2009; and \$37,399.99 for the period commencing July 1, 2009 **\$50,000.00** commencing July 1, 2022. Provided that for the purposes of this chapter, income shall not include medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance, as set forth in Section 459-c(5)(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 3: Subparts (i) through (iv) of Section 470.11 of Laws of Westchester County are hereby deleted and the beginning of Section 470.11 is hereby amended to read as follows:

Real property owned by persons 65 years of age or over shall be exempt from certain county taxes, as defined in Section 470.21 hereof, up to a maximum of 50 percent of the assessed valuation pursuant to the following schedule and subject to the following conditions: For the period commencing July 1, 2022:

5467

Annual Income	Percentage of Assessed Value Exempt From Taxation
<u>\$0 to \$50,000.00</u>	<u>50%</u>
\$50,000.01 to \$50,999.99	<u>45%</u>

\$51,000.00 to \$51,999.99	<u>40%</u>
\$52,000.00 to \$52,999.99	35%
\$53,000.00 to \$53,899.99	30%
\$53,900.00 to \$54,799.99	25%
\$54,800.00 to \$55,699.99	20%
<u>\$55,700.00 to \$56,599.99</u>	15%
\$56,600.00 to \$57,499.99	10%
<u>\$57,500.00 to \$58,399.99</u>	<u>5%</u>

Section 4: Subparts (i) through (iv) of Section 472.11 of Laws of Westchester County are hereby deleted and the beginning of Section 472.11 is hereby amended to read as follows:

Real property owned by one or more persons with disabilities, as defined in New York State Real Property Tax Law Section <u>459-c</u>, or owned by a husband, wife, or both, or by siblings, at least one of whom has a disability, and whose income or combined incomes is limited by reason of such disability, shall be exempt from taxes up to a maximum of 50% of the assessed valuation, pursuant to the following schedule and subject to the following conditions:

For the period commencing July 1, 2022:

Annual Income	Percentage of Assessed Value Exempt From Taxation
\$0 to \$50,000.00	<u>50%</u>
\$50,000.01 to \$50,999.99	45%
\$51,000.00 to \$51,999.99	40%
\$52,000.00 to \$52,999.99	35%

8

459-C

\$53,000.00 to \$53,899.99	30%
\$53,900.00 to \$54,799.99	25%
\$54,800.00 to \$55,699.99	20%
\$55,700.00 to \$56,599.99	<u>15%</u>
\$56,600.00 to \$57,499.99	10%
\$57,500.00 to \$58,399.99	<u>5%</u>

Section 5: This Local Law shall take effect immediately.

STATE OF NEW YORK

SS.

COUNTY OF WESTCHESTER )

I HEREBY CERTIFY that I have compared the foregoing Local Law, Local Law Intro No. 459 - 2022, 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 October 3, 2022, and approved by the County Executive on October 4, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of said County Board of Legislators on this  $6^{th}$  day of October, 2022.

Malika Vanderberg

The Clerk of the Westchester County Board of Legislators

County of Westchester, New York

