
LEGISLATION

LOCAL LAW NO. 1-2024

A LOCAL LAW, INTRO. NO. 1, TO AMEND ARTICLE I, SENIOR CITIZEN TAX EXEMPTION, SECTION 288-2, INCOME ELIGIBILITY LEVELS, OF CHAPTER 288, TAXATION, OF THE CODE OF THE CITY OF NEW ROCHELLE RELATIVE TO THE DEDUCTION OF MEDICAL EXPENSES FOR SENIOR CITIZENS AND PERSONS WITH DISABILITIES EXEMPTIONS.

BE IT ENACTED by the City of New Rochelle:

Section 1. Section 288-2, Income eligibility levels, of Chapter 288, Taxation, of the Code of the City of New Rochelle is hereby amended as follows:

§ 288-2. Income eligibility levels.

F. In addition to the above Section E, the applicant's income shall be offset by all medical and prescription drug expenses actually paid that were not reimbursed or paid for by insurance.

Matter underlined added.

ATTACHMENTS:

1. Council Memo 2023 Sen-Dis Medical Deductions

City of New Rochelle
Department of Finance

MEMORANDUM

TO: HONORABLE MAYOR AND CITY COUNCIL
THRU: EDWARD RITTER, COMMISSIONER OF FINANCE
FROM: PHILIP M. PLATZ, CITY ASSESSOR
DATE: JANUARY 25, 2024
SUBJECT: PROPOSED AMENDMENT TO THE CODE OF THE CITY OF NEW ROCHELLE, SECTION 288-2.
RE: TO DEDUCT MEDICAL EXPENSES FOR THE SENIOR CITIZEN AND DISABILITY EXEMPTIONS.

Background:

New York Real Property Tax Law sections 467 Senior Citizens with Limited Income and 459-c Persons with Disabilities and Limited Income allows, at local option, deduction of medical expenses in determining income to qualify for these exemptions. Currently the County of Westchester does allow this deduction. The New Rochelle School District does not allow this deduction.

Recommendations:

1. Pursuant to Sections 467 and 459-c of Real Property Tax Law, the City of New Rochelle is permitted to exclude unreimbursed medical and prescription drug expenses from the applicant's calculated income. Westchester County has already passed this provision for the exemption on the County tax bill. In order to give low-income seniors and persons with disabilities the option to deduct out of pocket medical costs, we recommend you pass this provision for New Rochelle.

§ 288-2 Income eligibility levels.

F. In Addition to the above Section E, the applicant's income shall be offset by all medical and prescription drug expenses actually paid that were not reimbursed or paid for by insurance.

Attachment: Council Memo 2023 Sen-Dis Medical Deductions (3095 : PROPOSED LOCAL LAW TO AMEND 288-2 RE: SENIOR CITIZEN AND