

A Local Law Amending the Laws of Westchester County to Create an Option for Local Towns to Elect to Use an Alternate Taxable Status Date.

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

Section 1. Subsection 1 of section 283.141 of the Laws of Westchester County is hereby amended to read as follows:

1. The date of taxable status for the purpose of determining the exempt or nonexempt character of property on any annual assessment roll shall be June 1. Any town may, subject to the approval of its local legislative body, elect to have a taxable status date to be May 1. Any town electing to use the May 1 taxation date pursuant to this subdivision shall notify the Westchester County Department of Finance within 30 days of such action. Nothing in this subdivision is intended to affect any other provision of this chapter.

Section 2. This Local Law shall take effect immediately.