

Budget & Appropriations Meeting Agenda



Committee Chair: Jewel Williams Johnson

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

Monday, April 15, 2024

10:00 AM

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.

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

MINUTES APPROVAL

Wednesday, April 3, 2024 at 2:00 PM Minutes

Monday, March 18, 2024 at 1:00 PM Minutes

I. ITEMS FOR DISCUSSION

1. [2024-209](#) **BOND ACT(Amended)-RMS03-Merestead Out Buildings**

A BOND ACT (amended) authorizing the issuance of an additional ONE MILLION, ONE HUNDRED THOUSAND (\$1,100,000) DOLLARS in bonds of Westchester County to finance Capital Project RMS03 - Merestead Out Buildings.

COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS, PUBLIC WORKS & TRANSPORTATION AND PARKS & ENVIRONMENT

Joint with PE and PWT.

Guests: Department of Parks, Recreation & Conservation
First Deputy Commissioner Peter Tartaglia
Program Coordinator (Capital Planning) Robert Lopane

2. [2024-212](#) **BOND ACT-BLA1A-2434-Parkland and Historical Preservation Program**

A BOND ACT authorizing the issuance of ONE MILLION (\$1,000,000) DOLLARS in bonds of Westchester County to finance Capital Project BLA 1A - Parkland and Historical Preservation Program.

COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS AND PARKS & ENVIRONMENT

Joint with B&A.

Guests: Department of Planning

Commissioner Blanca Lopez

Chief Planner Susan Darling

3. [2024-213](#) **IMA-In Connection BLA1A-2434-Village of Larchmont**

AN ACT authorizing the County of Westchester to enter into an intermunicipal agreement with the Village of Larchmont in connection with Capital Project BLA1A, Unique ID# 2434.

COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS AND PARKS & ENVIRONMENT

Joint with B&A.

Guests: Department of Planning

Commissioner Blanca Lopez

Chief Planner Susan Darling

II. OTHER BUSINESS

III. RECEIVE & FILE

1. [2024-201](#) **CLERK OF THE BOARD - 2023 Tax Commission Annual Report**

Forwarding the 2023 Tax Commission Annual Report.

COMMITTEE REFERRAL: COMMITTEE ON BUDGET & APPROPRIATIONS

ADJOURNMENT

April 3, 2024

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

FROM: George Latimer 
Westchester County Executive

RE: Message Requesting Immediate Consideration: **Bond Act (Amended) –
RMS03 – Merestead Out Buildings.**

This will confirm my request that the Board of Legislators allow submission of the referenced communication to be submitted to the Board of Legislators April 8, 2024 Agenda.

Transmitted herewith for your review and approval is an amended bond act (the “Amended Bond Act”) which, if adopted, would authorize the County of Westchester (“County”) to issue an additional \$1,100,000 in bonds to finance the following capital project: RMS03.

Therefore, since this communication is of the utmost importance, it is respectfully submitted that the County Board of Legislators accepts this submission for April 8, 2024 “blue sheet” calendar.

Thank you for your prompt attention to this matter.



George Latimer
County Executive

April 3, 2024

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

Dear Members of the Board of Legislators:

Transmitted herewith for your review and approval is an amended bond act (the “Amended Bond Act”) which, if adopted, would authorize the County of Westchester (“County”) to issue an additional \$1,100,000 in bonds to finance the following capital project:

RMS03 – Merestead Out Buildings (“RMS03”).

The Bond Act, in the total amount of \$1,500,000, which includes \$400,000 in previously authorized bonds of the County, would finance the cost of additional design, construction and construction administration services associated with the restoration of the Farm House at the County’s Merestead Park located in Bedford and New Castle (“Merestead”).

The Department of Parks, Recreation and Conservation (“Department”) has advised that the Farm House is part of the Farmstead at Merestead. The Farm House, which predates the Sloane family’s ownership of the property, is believed to have been constructed in the early-to-mid-19th century. The Farm House still retains a high level of historic integrity but is in need of restoration. The property is listed on the National Register of Historic Places.

Design is currently being undertaken by a consultant and is expected to be completed within two (2) months following bond authorization. It is estimated that construction will take eight (8) months to complete and will begin after award and execution of the construction contracts.

It should be noted that your Honorable Board has previously authorized the County to issue bonds in connection with RMS03, as follows: Bond Act No. 128-2021 in the amount of \$400,000, which funded design associated with this project. No bonds were issued under Bond Act No. 128-2021. Accordingly, the authority of your Honorable Board is now requested to amend Bond Act No. 128-2021 to increase the initial amount of bonds authorized by \$1,100,000, from \$400,000 to \$1,500,000, to expand the scope of work to include construction and construction administration services, and to increase the period of probable usefulness of said bonds.

Based on the importance of this project to the County, favorable action on the proposed Bond Act is respectfully requested.

Sincerely,

A handwritten signature in black ink, appearing to read "George Latimer", written in a cursive style.

George Latimer
Westchester County Executive

GL/KOC/jpg/nn
Attachments

**HONORABLE BOARD OF LEGISLATORS
THE COUNTY OF WESTCHESTER, NEW YORK**

Your Committee is in receipt of a transmittal from the County Executive recommending approval by the County of Westchester (“County”) of an amended bond act (the “Amended Bond Act”) in the total amount of \$1,500,000, which includes \$400,000 in previously authorized bonds of the County, to finance capital project RMS03 – Merestead Out Buildings (“RMS03”). The Amended Bond Act, which was prepared by the law firm Harris Beach, PLLC, will finance the cost of additional design, construction and construction administration services associated with the restoration of the Farm House at the County’s Merestead Park located in Bedford and New Castle (“Merestead”).

The Department of Parks, Recreation and Conservation (“Department”) has advised that the Farm House is part of the Farmstead at Merestead. The Farm House, which predates the Sloane family’s ownership of the property, is believed to have been constructed in the early-to-mid-19th century. The Farm House still retains a high level of historic integrity but is in need of restoration. The property is listed on the National Register of Historic Places.

Your Committee is advised that design is currently being undertaken by a consultant and is expected to be completed within two (2) months following bond authorization. It is estimated that construction will take eight (8) months to complete and will begin after award and execution of the construction contracts.

It should be noted that your Honorable Board has previously authorized the County to issue bonds in connection with RMS03, as follows: Bond Act No. 128-2021 in the amount of \$400,000, which funded design associated with this project. No bonds were issued under Bond Act No. 128-2021. Accordingly, the authority of your Honorable Board is now requested to amend Bond Act No. 128-2021 to increase the initial amount of bonds authorized by \$1,100,000, from \$400,000 to \$1,500,000, to expand the scope of work to include construction and construction administration services, and to increase the period of probable usefulness of said bonds.

The Planning Department has advised your Committee that based on its review, RMS03 may be classified as a Type “II” action pursuant to the State Environmental Quality Review Act (“SEQR”) and its implementing regulations, 6 NYCRR Part 617. Therefore, no environmental

review is required. Your Committee has reviewed the annexed SEQR documentation and concurs with this recommendation.

It should be noted that an affirmative vote of two-thirds of the members of your Honorable Board is required in order to adopt the Amended Bond Act. Your Committee recommends the adoption of the proposed Amended Bond Act.

Dated: _____, 2024
White Plains, New York

COMMITTEE ON

c/jpg/3-19-24

FISCAL IMPACT STATEMENT

CAPITAL PROJECT #: RMS03

NO FISCAL IMPACT PROJECTED

SECTION A - CAPITAL BUDGET IMPACT

To Be Completed by Budget

GENERAL FUND

AIRPORT FUND

SPECIAL DISTRICTS FUND

Source of County Funds (check one):

Current Appropriations

Capital Budget Amendment

SECTION B - BONDING AUTHORIZATIONS

To Be Completed by Finance

Total Principal \$ 1,500,000 **PPU** 15 **Anticipated Interest Rate** 2.78%

Anticipated Annual Cost (Principal and Interest): \$ 123,607

Total Debt Service (Annual Cost x Term): \$ 1,854,100

Finance Department: maab 3-27 rates

SECTION C - IMPACT ON OPERATING BUDGET (exclusive of debt service)

To Be Completed by Submitting Department and Reviewed by Budget

Potential Related Expenses (Annual): \$ -

Potential Related Revenues (Annual): \$ -

Anticipated savings to County and/or impact of department operations

(describe in detail for current and next four years):

SECTION D - EMPLOYMENT

As per federal guidelines, each \$92,000 of appropriation funds one FTE Job

Number of Full Time Equivalent (FTE) Jobs Funded: 16

Prepared by: Robert C. Lopane

Title: Program Coordinator, Capital Planning

Department: DPW&T

Date: 4/3/24


Reviewed By: *[Signature]*

DV4/3/24

Budget Director

Date: 4/3/24

TO: Michelle Greenbaum, Senior Assistant County Attorney
Jeffrey Goldman, Senior Assistant County Attorney
Carla Chaves, Senior Assistant County Attorney

FROM: David S. Kvinge, AICP, RLA, CFM 
Assistant Commissioner

DATE: March 22, 2024

SUBJECT: **STATE ENVIRONMENTAL QUALITY REVIEW FOR CAPITAL PROJECT:
RMS03 MERESTEAD OUT BUILDINGS**

PROJECT/ACTION: Per Capital Project Fact Sheet as approved by the Planning Department on 3-15-2024 (Unique ID: 2492)

With respect to the State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617, the Planning Department recommends that no environmental review is required for the proposed action, because the project or component of the project for which funding is requested may be classified as a **TYPE II action** pursuant to section(s):

- **617.5(c)(2):** replacement, rehabilitation or reconstruction of a structure or facility, in kind, on the same site, including upgrading buildings to meet building, energy, or fire codes unless such action meets or exceeds any of the thresholds in section 617.4 of this Part.

COMMENTS: None.

DSK/jfg

cc: Andrew Ferris, Chief of Staff
Paula Friedman, Assistant to the County Executive
Lawrence Soule, Budget Director
Tami Altschiller, Assistant Chief Deputy County Attorney
Dianne Vanadia, Associate Budget Director
Kathleen O'Connor, Commissioner of Parks, Recreation and Conservation
Peter Tartaglia, First Deputy Commissioner of Parks, Recreation and Conservation
Robert Lopane, Program Coordinator, Department of Public Works & Transportation
Susan Darling, Chief Planner
Michael Lipkin, Associate Planner
Claudia Maxwell, Principal Environmental Planner

ACT NO. -20__

BOND ACT OF THE COUNTY OF WESTCHESTER, NEW YORK, AMENDING AND RESTATING THE BOND ACT ADOPTED JULY 12, 2021 IN RELATION TO FINANCING THE COST FOR THE RESTORATION OF THE FARM HOUSE AT MERESTEAD PARK LOCATED IN BEDFORD AND NEW CASTLE; AT THE TOTAL ESTIMATED COST OF \$1,500,000. (Adopted , 20__).

WHEREAS, this Board of Legislators (the “Board”) has heretofore duly authorized the issuance of bonds to finance the planning costs for the restoration of the Farm House at Merestead Park located in Bedford and New Castle at the estimated maximum cost of \$400,000 (the “Original Project”), pursuant to Act No. 128-2021, duly adopted on July 12, 2021, and it has now been determined that (i) the costs for the restoration of the Farm House at Merestead Park located in Bedford and New Castle in the amount of \$1,100,000 shall be added to the costs of the Original Project (collectively, the “Project”), (ii) the maximum cost of the Project shall now total \$1,500,000, and (ii) the period of probable usefulness of the Project shall be amended and restated as set forth herein; and

BE IT ENACTED BY THE COUNTY BOARD OF LEGISLATORS OF THE COUNTY OF WESTCHESTER, NEW YORK (by the affirmative vote of not less than two-thirds of the voting strength of said Board), AS FOLLOWS:

Section (A). The bond act duly adopted by this Board on September 16, 2019,
entitled:

“(BOND) ACT NO. 128-2021

BOND ACT AUTHORIZING THE ISSUANCE OF \$400,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE COSTS OF PLANNING RESTORATION OF THE FARM HOUSE AT MERESTEAD PARK LOCATED IN BEDFORD AND NEW CASTLE; STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$400,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$400,000 BONDS HEREIN AUTHORIZED TO FINANCE SUCH COST; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS.”

is hereby amended and restated to read as follows:

BOND ACT OF THE COUNTY OF WESTCHESTER, NEW YORK, AMENDING AND RESTATING THE BOND ACT ADOPTED JULY 12, 2021 IN RELATION TO FINANCING THE COST FOR THE RESTORATION OF THE FARM HOUSE AT MERESTEAD PARK LOCATED IN BEDFORD AND NEW CASTLE; AT THE TOTAL ESTIMATED COST OF \$1,500,000. (Adopted _____, 20__).

BE IT ENACTED BY THE COUNTY BOARD OF LEGISLATORS OF THE COUNTY OF WESTCHESTER, NEW YORK (by the affirmative vote of not less than two-thirds of the voting strength of said Board), AS FOLLOWS:

Section 1. Pursuant to the provisions of the Local Finance Law, constituting Chapter 33-a of the Consolidated Laws of the State of New York (the "Law"), the Westchester County Administrative Code, being Chapter 852 of the Laws of 1948, as amended, to the provisions of other laws applicable thereto, \$1,500,000 bonds of the County, or so much thereof as may be necessary, are hereby authorized to be issued to finance the cost for the restoration of the Farm House at Merestead Park located in Bedford and New Castle; all as set forth in the County's current year Capital Budget, as amended. To the extent that the details set forth in this act are inconsistent with any details set forth in the current year Capital Budget of the County, such Budget shall be deemed and is hereby amended. The estimated maximum cost of said objects or purposes, including preliminary costs and costs incidental thereto and the financing thereof, is \$1,500,000. The plan of financing includes the issuance of \$1,500,000 bonds herein

Error! Unknown document property name.

authorized, and any bond anticipation notes issued in anticipation of the sale of such bonds, and the levy of a tax to pay the principal of and interest on said bonds.

Section 2. The period of probable usefulness applicable to the specific object or purpose for which the bonds authorized by this resolution is to be issued, within the limitations of Section 11.00 a. 12(a)(2) of the Law, is fifteen (15) years.

Section 3. Current funds are not required to be provided as a down payment pursuant to Section 107.00 d. 9. of the Law prior to issuance of the bonds authorized herein, or any bond anticipation notes issued in anticipation of the sale of such bonds. The County intends to finance, on an interim basis, the costs or a portion of the costs of said improvements for which bonds are herein authorized, which costs are reasonably expected to be reimbursed with the proceeds of debt to be incurred by the County, pursuant to this Act, in the maximum amount of \$1,500,000. This Act is a declaration of official intent adopted pursuant to the requirements of Treasury Regulation Section 1.150-2.

Section 4. Subject to the provisions of this Act and of the Law, and pursuant to the provisions of §30.00 relative to the authorization of the issuance of bond anticipation notes or the renewals thereof, and of §§50.00, 56.00 to 60.00 and 168.00 of said Law, the powers and duties of the County Board of Legislators relative to authorizing the issuance of any notes in anticipation of the sale of the bonds herein authorized, or the renewals thereof, relative to providing for substantially level or declining annual debt service, relative to prescribing the terms, form and contents and as to the sale and issuance of the respective amounts of bonds herein authorized, and of any notes issued in anticipation of the sale of said bonds or the

Error! Unknown document property name.

renewals of said notes, and relative to executing agreements for credit enhancement, are hereby delegated to the Commissioner of Finance of the County, as the chief fiscal officer of the County.

Section 5. Each of the bonds authorized by this Act and any bond anticipation notes issued in anticipation of the sale thereof shall contain the recital of validity prescribed by §52.00 of said Local Finance Law and said bonds and any notes issued in anticipation of said bonds shall be general obligations of the County of Westchester, payable as to both principal and interest by general tax upon all the taxable real property within the County. The faith and credit of the County are hereby irrevocably pledged to the punctual payment of the principal of and interest on said bonds and any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and provision shall be made annually in the budgets of the County by appropriation for (a) the amortization and redemption of the notes and bonds to mature in such year and (b) the payment of interest to be due and payable in such year.

Section 6. The validity of the bonds authorized by this Act and of any notes issued in anticipation of the sale of said bonds, may be contested only if:

(a) such obligations are authorized for an object or purpose for which the County is not authorized to expend money, or

(b) the provisions of law which should be complied with at the date of the publication of this Act or a summary hereof, are not substantially complied with,

and an action, suit or proceeding contesting such validity, is commenced within twenty days after the date of such publication, or

(c) such obligations are authorized in violation of the provisions of the Constitution.

Section 7. This Act shall take effect in accordance with Section 107.71 of the Westchester County Charter.

Section (B). The amendment and restatement of the bond act set forth in Section (A) of this act shall in no way affect the validity of the liabilities incurred, obligations issued, or action taken pursuant to said bond act, and all such liabilities incurred, obligations issued, or action taken shall be deemed to have been incurred, issued or taken pursuant to said bond act, as so amended.

Section (C). This Act shall take effect in accordance with Section 107.71 of the Westchester County Charter.

* * *

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

I HEREBY CERTIFY that I have compared the foregoing Act No. -20__ 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 Act, which was duly adopted by the County Board of Legislators of the County of Westchester on _____, 20__ and approved by the County Executive on _____, 20__.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said County Board of Legislators this _____ day of _____, 20__.

(SEAL)

The Clerk and Chief Administrative Officer of the
County Board of Legislators
County of Westchester, New York

LEGAL NOTICE

An amended and restated Bond Act, a summary of which is published herewith, has been adopted by the Board of Legislators on July 12, 2021 and amended on _____, 20__ and approved, as amended, by the County Executive on _____, 20__ and the validity of the obligations authorized by such Bond Act may be hereafter contested only if such obligations were authorized for an object or purpose for which the County of Westchester, in the State of New York, is not authorized to expend money or if the provisions of law which should have been complied with as of the date of publication of this Notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the publication of this Notice, or such obligations were authorized in violation of the provisions of the Constitution.

Complete copies of the amended Bond Act summarized herewith shall be available for public inspection during normal business hours at the Office of the Clerk of the Board of Legislators of the County of Westchester, New York, for a period of twenty days from the date of publication of this Notice.

ACT NO. _____-20__

BOND ACT OF THE COUNTY OF WESTCHESTER, NEW YORK, AMENDING AND RESTATING THE BOND ACT ADOPTED JULY 12, 2021 IN RELATION TO FINANCING THE COST FOR THE RESTORATION OF THE FARM HOUSE AT MERESTEAD PARK LOCATED IN BEDFORD AND NEW CASTLE; AT THE TOTAL ESTIMATED COST OF \$1,500,000. (Adopted _____, 20__).

object or purpose: to finance the cost for the restoration of the Farm House at Merestead Park located in Bedford and New Castle; all as set forth in the County's 20__ Capital Budget, as amended

amount of obligations to be issued:
and period of probable usefulness: \$1,500,000; fifteen (15) years

Dated: _____, 20__
White Plains, New York

Clerk and Chief Administrative Officer of the County Board of
Legislators of the County of Westchester, New York

CAPITAL PROJECT FACT SHEET

Project ID:* RMS03	<input type="checkbox"/> CBA	Fact Sheet Date:* 03-06-2024
Fact Sheet Year:* 2024	Project Title:* MERESTEAD OUT BUILDINGS	Legislative District ID: 2,
Category* RECREATION FACILITIES	Department:* PARKS, RECREATION & CONSERVATION	CP Unique ID: 2492

Overall Project Description

This project funds the restoration of the out buildings at Merestead, a 130 acre park located in Bedford and New Castle.

- | | | |
|---|--|--|
| <input checked="" type="checkbox"/> Best Management Practices | <input type="checkbox"/> Energy Efficiencies | <input checked="" type="checkbox"/> Infrastructure |
| <input type="checkbox"/> Life Safety | <input type="checkbox"/> Project Labor Agreement | <input type="checkbox"/> Revenue |
| <input type="checkbox"/> Security | <input type="checkbox"/> Other | |

FIVE-YEAR CAPITAL PROGRAM (in thousands)

	Estimated Ultimate Total Cost	Appropriated	2024	2025	2026	2027	2028	Under Review
Gross	6,050	1,500	0	0	0	0	0	4,550
Less Non-County Shares	0	0	0	0	0	0	0	0
Net	6,050	1,500	0	0	0	0	0	4,550

Expended/Obligated Amount (in thousands) as of : 268

Current Bond Description: This bond will fund the construction and construction administration for the restoration of the Merestead farmhouse envelope.

Financing Plan for Current Request:

Non-County Shares:	\$ 0
Bonds/Notes:	1,100,000
Cash:	0
Total:	\$ 1,100,000

SEQR Classification:

TYPE II

Amount Requested:

1,100,000

Expected Design Work Provider:

- County Staff
 Consultant
 Not Applicable

Comments:

Energy Efficiencies:

Appropriation History:

Year	Amount	Description
2019	1,100,000	DESIGN, CONSTRUCTION AND CONSTRUCTION MANAGEMENT FOR THE FARM HOUSE RESTORATION
2020	400,000	CONSTRUCTION OF A FARM HOUSE

Total Appropriation History:

1,500,000

Financing History:

Year	Bond Act #	Amount	Issued	Description
21	128	400,000		0 FARM HOUSE RESTORATION AT MERESTEAD PARK

Total Financing History:

400,000

Recommended By:

Department of Planning

MLLL

Date

03-15-2024

Department of Public Works

RJB4

Date

03-15-2024

Budget Department

DEV9

Date

03-15-2024

Requesting Department

RCL3

Date

03-19-2024

MERESTEAD OUT BUILDINGS (RMS03)

User Department : Parks, Recreation & Conservation
Managing Department(s) : Parks, Recreation & Conservation ; Public Works ;
Estimated Completion Date: TBD

Planning Board Recommendation: Project has historical implications. Project approved in concept but subject to subsequent staff review.

FIVE YEAR CAPITAL PROGRAM (in thousands)

	Est Ult Cost	Appropriated	Exp / Obl	2024	2025	2026	2027	2028	Under Review
Gross	6,050	1,500	268						4,550
Non County Share									
Total	6,050	1,500	268						4,550

Project Description

This project funds the restoration of the out buildings at Merestead, a 130 acre park located in Bedford and New Castle.

Current Year Description

There is no current year request.

Impact on Operating Budget

The impact on the Operating Budget is the debt service associated with the issuance of bonds.

Appropriation History

Year	Amount	Description	Status
2019	1,100,000	Design, construction and construction management for the farm house restoration	\$400,000 DESIGN ; \$700,000 AWAITING BOND AUTHORIZATION
2020	400,000	Construction of a farm house	AWAITING BOND AUTHORIZATION
Total	1,500,000		

Prior Appropriations

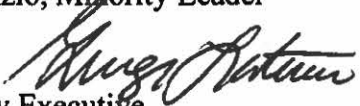
	Appropriated	Collected	Uncollected
Bond Proceeds	1,500,000		1,500,000
Total	1,500,000		1,500,000

Bonds Authorized

Bond Act	Amount	Date Sold	Amount Sold	Balance
128 21	400,000			400,000
Total	400,000			400,000

April 4, 2024

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

FROM: George Latimer 
Westchester County Executive

RE: Message Requesting Immediate Consideration: **Bond Act – BLA1A & IMA with the Village of Larchmont.**

This will confirm my request that the Board of Legislators allow submission of the referenced communication to be submitted to the Board of Legislators April 8, 2024 Agenda.

Transmitted herewith for your review and approval is a bond act (the “Bond Act”) which, if adopted by your Honorable Board, would authorize the County of Westchester (the “County”) to issue up to \$1,000,000 in bonds of the County to finance a component of capital project BLA1A - Parkland and Historical Preservation Program (“BLA1A”). Also attached is an Act authorizing an inter-municipal agreement (“IMA”) with the Village of Larchmont (the “Village”).

Therefore, since this communication is of the utmost importance, it is respectfully submitted that the County Board of Legislators accepts this submission for April 8, 2024 “blue sheet” calendar.

Thank you for your prompt attention to this matter.



April 3, 2024

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

Dear Honorable Members of the Board of Legislators:

Transmitted herewith for your review and approval is a bond act (the "Bond Act") which, if adopted by your Honorable Board, would authorize the County of Westchester (the "County") to issue up to \$1,000,000 in bonds of the County to finance a component of capital project BLA1A - Parkland and Historical Preservation Program ("BLA1A"). Also attached is an Act authorizing an inter-municipal agreement ("IMA") with the Village of Larchmont (the "Village").

The Bond Act, in the amount of \$1,000,000, would finance a portion of the cost of the construction of improvements to the Village of Larchmont's Flint Park, including construction of a new artificial turf, fencing and bleachers, access paths and sport nets. This project is being funded through the Westchester Legacy Program.

The IMA, will set forth the responsibilities of the County and the Village in connection with the project. In accordance with the IMA, the County will contribute an amount not to exceed \$1,000,000 toward the aforementioned improvements at Flint Park, in exchange for Flint Park being open to all County residents.

Following bonding authorization, design will be scheduled and is anticipated to take one to two months to complete. It is estimated that construction will take five to eight months to complete and will begin after award and execution of the construction contracts. It is anticipated that the design work will be completed by a consultant to be engaged by the Village.

As your Honorable Board is aware, the Westchester Legacy Program is a County initiative to acquire, protect and enhance open space lands in Westchester County. To date, the Legacy Program is credited with preserving over 2,000 acres of open space in Westchester County. The acquired properties include linear parks, urban parks, active recreation facilities as well as large tracts of open space forever preserved in their natural state.

The Legacy Program was established to aggressively pursue land acquisition with three major priorities: 1) to preserve green space, protect our county's natural habitats and protect rivers, streams and lakes and to provide passive recreation areas; 2) to purchase park land for active recreation such as baseball and soccer fields, trailways and bike paths; and 3) to acquire land for historic preservation and protection of our cultural heritage.

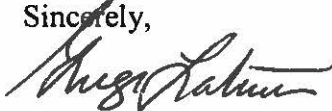
It should be noted that your Honorable Board has previously authorized the County to issue bonds which have financed prior components of BLA1A as set forth in the attached fact sheet.

It should be noted that since BLA1A is a “general fund” project, specific components are subject to a Capital Budget Amendment. Section 1 of the Bond Act authorizes an amendment to the County’s Capital Budget to the extent the project scope is inconsistent with any details set forth in the current Capital Budget. Accordingly, the Bond Act, in addition to authorizing the issuance of bonds for this project, will also amend the 2023 Capital Budget to reflect the specific location of this project component.

In addition, section 167.131 of the County Charter mandates that a capital budget amendment that introduces a new capital project or changes the location, size or character of an existing capital project be accompanied to the Board of Legislators by a report of the Westchester County Planning Board (the “Planning Board”) with respect to the physical planning aspects of the project. Accordingly, the Planning Board Report for BLA1A is annexed.

Based upon the foregoing, I recommend the adoption of the aforementioned Bond Act as well as the act authorizing the County to enter into the IMA.

Sincerely,



George Latimer
County Executive

Attachments

**THE HONORABLE BOARD OF LEGISLATORS
THE COUNTY OF WESTCHESTER**

Your Committee is in receipt of a transmittal from the County Executive recommending approval of a bond act (the “Bond Act”), which if adopted, would authorize the County of Westchester (the “County”) to issue up to \$1,000,000 in bonds to finance a component of capital project BLA1A - Parkland and Historical Preservation Program (“BLA1A”). Also attached is an Act authorizing an inter-municipal agreement (“IMA”) with the Village of Larchmont (the “Village”).

Your Committee is advised that the Bond Act, prepared by the law firm of Hawkins Delafield & Wood LLP, would finance a portion of the cost of the construction of improvements to the Village of Larchmont’s Flint Park, including construction of a new artificial turf, fencing and bleachers, access paths and sport nets. This project is being funded through the Westchester Legacy Program.

The IMA, will set forth the responsibilities of the County and the Village in connection with the project. In accordance with the IMA, the County will contribute an amount not to exceed \$1,000,000 toward the aforementioned improvements at Flint Park, in exchange for Flint Park being open to all County residents.

Following bonding authorization, design will be scheduled and is anticipated to take one to two months to complete. It is estimated that construction will take five to eight months to complete and will begin after award and execution of the construction contracts. It is anticipated that the design work will be completed by a consultant to be engaged by the Village.

As your Honorable Board is aware, the Westchester Legacy Program is a County initiative to acquire, protect and enhance open space lands in Westchester County. To date, the Legacy Program is credited with preserving over 2,000 acres of open space in Westchester County. The acquired properties include linear parks, urban parks, active recreation facilities as well as large tracts of open space forever preserved in their natural state.

The Legacy Program was established to aggressively pursue land acquisition with three major priorities: 1) to preserve green space, protect our county's natural habitats and protect rivers, streams and lakes and to provide passive recreation areas; 2) to purchase park land for active recreation such as baseball and soccer fields, trailways and bike paths; and 3) to acquire land for historic preservation and protection of our cultural heritage.

Your Committee notes that this Honorable Board has previously authorized the County to issue bonds which have financed prior components of BLA1A as set forth in the attached fact sheet.

The Planning Department has advised your Committee that based on its review, the above referenced capital project may be classified as a Type "II" action pursuant to the State Environmental Quality Review Act ("SEQR") and its implementing regulations, 6 NYCRR Part 617. Therefore, no environmental review is required. Your Committee has reviewed the annexed SEQRA documentation and concurs with this recommendation.

Your Committee is further advised that since BLA1A is a "general fund" project, specific components are subject to a Capital Budget Amendment. Section 1 of the Bond Act authorizes an amendment to the County's Capital Budget to the extent the project scope is inconsistent with any details set forth in the current Capital Budget. Accordingly, the Bond Act, in addition to authorizing the issuance of bonds for this project, will also amend the current year Capital Budget to reflect the specific location of this project component.

In addition, section 167.131 of the County Charter mandates that a capital budget amendment that introduces a new capital project or changes the location, size or character of an existing capital project be accompanied to the Board of Legislators by a report of the Westchester County Planning Board (the "Planning Board") with respect to the physical planning aspects of the project. Accordingly, the Planning Board Report for BLA1A is annexed.

Please note that an affirmative vote of two-thirds of the members of your Honorable Board is required in order to adopt the Bond Act, while an affirmative vote of a majority of the voting strength of your Honorable Board is required to adopt the Act authorizing the IMA.

Based on the importance of this project to the County, your Committee recommends favorable action on the annexed Bond Act and Act authorizing the IMA.

Dated: _____, 20__
White Plains, New York

s:MG-10-12-23

COMMITTEE ON

FISCAL IMPACT STATEMENT

CAPITAL PROJECT #: BLA1A

NO FISCAL IMPACT PROJECTED

SECTION A - CAPITAL BUDGET IMPACT

To Be Completed by Budget

GENERAL FUND

AIRPORT FUND

SPECIAL DISTRICTS FUND

Source of County Funds (check one):

Current Appropriations

Capital Budget Amendment

Flint Park, Larchmont

SECTION B - BONDING AUTHORIZATIONS

To Be Completed by Finance

Total Principal \$ 1,000,000 PPU 15 Anticipated Interest Rate 2.80%

Anticipated Annual Cost (Principal and Interest): \$ 82,520

Total Debt Service (Annual Cost x Term): \$ 1,237,807

Finance Department: maab rates 3-27

SECTION C - IMPACT ON OPERATING BUDGET (exclusive of debt service)

To Be Completed by Submitting Department and Reviewed by Budget

Potential Related Expenses (Annual): \$ -

Potential Related Revenues (Annual): \$ -

Anticipated savings to County and/or impact of department operations

(describe in detail for current and next four years):

SECTION D - EMPLOYMENT

As per federal guidelines, each \$92,000 of appropriation funds one FTE Job

Number of Full Time Equivalent (FTE) Jobs Funded: 11

Prepared by: Susan Darling

Title: Chief Planner

Department: Planning


Date: 4/3/24

Reviewed By: 

4/4/24
Date: 4/4/24

Budget Director

TO: Michelle Greenbaum, Senior Assistant County Attorney
Jeffrey Goldman, Senior Assistant County Attorney
Carla Chaves, Senior Assistant County Attorney

FROM: David S. Kvinge, AICP, RLA, CFM 
Assistant Commissioner

DATE: January 25, 2024

SUBJECT: **STATE ENVIRONMENTAL QUALITY REVIEW FOR CAPITAL PROJECT:
BLA1A PARKLAND AND HISTORICAL PRESERVATION PROGRAM
(FLINT PARK, LARCHMONT)**

PROJECT/ACTION: Per Capital Project Fact Sheet as approved by the Planning Department on
01-22-2024 (Unique ID: 2434)

With respect to the State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617, the Planning Department recommends that no environmental review is required for the proposed action, because the project or component of the project for which funding is requested may be classified as a **TYPE II action** pursuant to section(s):

- **617.5(c)(2):** replacement, rehabilitation or reconstruction of a structure or facility, in kind, on the same site, including upgrading buildings to meet building, energy, or fire codes unless such action meets or exceeds any of the thresholds in section 617.4 of this Part.

COMMENTS: None.

DSK/cnm

cc: Andrew Ferris, Chief of Staff
Paula Friedman, Assistant to the County Executive
Lawrence Soule, Budget Director
Tami Altschiller, Assistant Chief Deputy County Attorney
Dianne Vanadia, Associate Budget Director
Blanca P. Lopez, Commissioner of Planning
Susan Darling, Chief Planner
Michael Lipkin, Associate Planner
Claudia Maxwell, Principal Environmental Planner

RESOLUTION 23-6

WESTCHESTER COUNTY PLANNING BOARD

Westchester County Planning Board Resolution Adopting an Amendment to the Planning Board

Report of the 2023 Proposed Capital Projects

WHEREAS, the Westchester Board of Legislators approved the following additional capital projects in the 2023 Capital Budget:

- 1. A0141 Airport Alternative Energy Feasibility Study
- 2. B0110 Countywide Asset Management Plan
- 3. BLA1A Parkland and Historical Preservation Program
- 4. BPL26 Flood Mitigation
- 5. BPL34 Public Multi-Purpose Facility Improvements
- 6. BPS35 Emergency Services Unit Truck
- 7. RB03U Sherwood Avenue over Bronx River Parkway, Yonkers
- 8. RB244 Pleasantville Memorial Plaza Lit Crosswalk System Pilot Program
- 9. RB245 Vine Removal
- 10. RCP14 Croton Point Park Cricket Field
- 11. RGP07 Park-Wide Tree Planting and Site Work
- 12. RMAC3 V.E. Macy Park Site Work
- 13. RML01 Mountain Lakes Park Infrastructure Project
- 14. T0068 Central Maintenance Facility - Infrastructure Improvements, Yonkers
- 15. T0075 Bee-Line Mobile Passenger Services

WHEREAS, pursuant to Section 167.31 of the County Charter, the Planning Board must submit its recommendations with regard to the physical planning aspects of the proposed 2023 Capital Projects to the County Executive, Budget Director and Capital Projects Committee, and

WHEREAS, the Planning Board has reviewed the Planning Department staff report prepared for the proposed 2023 Capital Projects, and

WHEREAS, the recommendations, comments and changes suggested by the Planning Board have been incorporated into the Planning Board Report, and

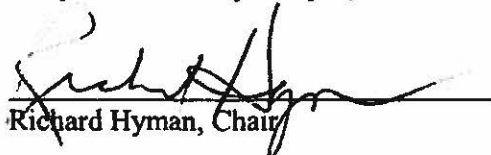
WHEREAS, the Planning Board finds that the proposed 2023 Capital Projects have been reviewed with respect to *Westchester 2025 Context for County and Municipal Planning in Westchester County and Policies to Guide County Planning*; and

WHEREAS, the Planning Board by its Resolution 22-12 on July 5, 2022, adopted the Planning Board Report of the 2023 Capital Projects dated July 5, 2022; and

WHEREAS, the Planning Board amends its Resolution 22-12 to include in its Planning Board Report of the 2023 Capital Projects the above-listed additional capital projects submitted by the County Board of Legislators after the Planning Board reviewed the proposed Capital Projects in 2022; now therefore, be it

RESOLVED, that the County Planning Board, pursuant to Section 167.13 of the County Charter, amends its Planning Board Report adopted on July 5, 2022 to include the above listed projects.

Adopted this 4th day of April, 2023


Richard Hyman, Chair

ACT NO. -20__

BOND ACT AUTHORIZING THE ISSUANCE OF \$1,000,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE A PORTION OF THE COST OF IMPROVEMENTS TO LARCHMONT'S FLINT PARK UNDER THE WESTCHESTER LEGACY PROGRAM; STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$1,000,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$1,000,000 BONDS HEREIN AUTHORIZED; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS. (Adopted , 20__)

BE IT ENACTED BY THE COUNTY BOARD OF LEGISLATORS OF THE COUNTY OF WESTCHESTER, NEW YORK (by the affirmative vote of not less than two-thirds of the voting strength of said Board), AS FOLLOWS:

Section 1. Pursuant to the provisions of the Local Finance Law, constituting Chapter 33-a of the Consolidated Laws of the State of New York (the "Law"), the Westchester County Administrative Code, being Chapter 852 of the Laws of 1948, as amended, to the provisions of other laws applicable thereto, \$1,000,000 bonds of the County, or so much thereof as may be necessary, are hereby authorized to be issued to finance a portion of the cost of the construction of improvements to the Village of Larchmont's Flint Park, including construction of a new artificial turf, fencing and bleachers, access paths and sport nets, all as set forth in the County's Current Year Capital Budget, as amended. To the extent that the details set forth in this act are inconsistent with any details set forth in the Current Year Capital Budget of the County, such Budget shall be deemed and is hereby amended. The estimated maximum cost of said specific object of purpose, including preliminary costs and costs incidental thereto and the financing thereof is \$1,000,000. The plan of financing

includes the issuance of \$1,000,000 bonds herein authorized, and any bond anticipation notes issued in anticipation of the sale of such bonds, and the levy of a tax to pay the principal of and interest on said bonds.

Section 2. The period of probable usefulness of said specific object or purpose, within the limitations of Section 11.00 a. 19 (c) of the Law, is fifteen (15) years.

Section 3. Current funds are not required to be provided as a down payment pursuant to Section 107.00 d. 9. of the Law prior to issuance of the bonds authorized herein, or any bond anticipation notes issued in anticipation of the sale of such bonds. The County intends to finance, on an interim basis, the costs or a portion of the costs of said improvements for which bonds are herein authorized, which costs are reasonably expected to be reimbursed with the proceeds of debt to be incurred by the County, pursuant to this Act, in the maximum amount of \$1,000,000. This Act is a declaration of official intent adopted pursuant to the requirements of Treasury Regulation Section 1.150-2.

Section 4. The estimate of \$1,000,000 as the estimated total cost of the aforesaid specific object or purpose is hereby approved.

Section 5. Subject to the provisions of this Act and of the Law, and pursuant to the provisions of §30.00 relative to the authorization of the issuance of bond anticipation notes or the renewals thereof, and of §§50.00, 56.00 to 60.00 and 168.00 of said Law, the powers and duties of the County Board of Legislators relative to authorizing the issuance of any notes in anticipation of the sale of the bonds herein authorized, or the renewals thereof, relative to providing for substantially level or declining annual debt service, relative to prescribing the terms, form and contents and as to the sale and issuance of the respective amounts of bonds herein authorized, and of any notes issued

in anticipation of the sale of said bonds or the renewals of said notes, and relative to executing agreements for credit enhancement, are hereby delegated to the Commissioner of Finance of the County, as the chief fiscal officer of the County.

Section 6. Each of the bonds authorized by this Act and any bond anticipation notes issued in anticipation of the sale thereof shall contain the recital of validity prescribed by §52.00 of said Local Finance Law and said bonds and any notes issued in anticipation of said bonds shall be general obligations of the County of Westchester, payable as to both principal and interest by general tax upon all the taxable real property within the County. The faith and credit of the County are hereby irrevocably pledged to the punctual payment of the principal of and interest on said bonds and any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and provision shall be made annually in the budgets of the County by appropriation for (a) the amortization and redemption of the notes and bonds to mature in such year and (b) the payment of interest to be due and payable in such year.

Section 7. The validity of the bonds authorized by this Act and of any notes issued in anticipation of the sale of said bonds, may be contested only if:

(a) such obligations are authorized for an object or purpose for which the County is not authorized to expend money, or

(b) the provisions of law which should be complied with at the date of the publication of this Act or a summary hereof, are not substantially complied with,

and an action, suit or proceeding contesting such validity, is commenced within twenty days after the date of such publication, or

(c) such obligations are authorized in violation of the provisions of the Constitution.

Section 8. This Act shall take effect in accordance with Section 107.71 of the Westchester County Charter.

* * *

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

I HEREBY CERTIFY that I have compared the foregoing Act No. -20__ 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 Act, which was duly adopted by the County Board of Legislators of the County of Westchester on , 20__ and approved by the County Executive on , 20__.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said County Board of Legislators this day of , 20__.

(SEAL)

The Clerk and Chief Administrative Officer of the
County Board of Legislators
County of Westchester, New York

LEGAL NOTICE

A Bond Act, a summary of which is published herewith, has been adopted by the Board of Legislators on _____, 20__ and approved by the County Executive on _____, 20__ and the validity of the obligations authorized by such Bond Act may be hereafter contested only if such obligations were authorized for an object or purpose for which the County of Westchester, in the State of New York, is not authorized to expend money or if the provisions of law which should have been complied with as of the date of publication of this Notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the publication of this Notice, or such obligations were authorized in violation of the provisions of the Constitution.

Complete copies of the Bond Act summarized herewith shall be available for public inspection during normal business hours at the Office of the Clerk of the Board of Legislators of the County of Westchester, New York, for a period of twenty days from the date of publication of this Notice.

ACT NO. _____-20__

BOND ACT AUTHORIZING THE ISSUANCE OF \$1,000,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE A PORTION OF THE COST OF IMPROVEMENTS TO LARCHMONT'S FLINT PARK UNDER THE WESTCHESTER LEGACY PROGRAM; STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$1,000,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$1,000,000 BONDS HEREIN AUTHORIZED; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS. (Adopted _____, 20__)

object or purpose: to finance a portion of the cost of the construction of improvements to the Village of Larchmont's Flint Park, including construction of a new artificial turf, fencing and bleachers, access paths and sport nets, all as set forth in the County's Current Year Capital Budget, as amended.

amount of obligations to be issued: \$1,000,000; fifteen (15) years
and period of probable usefulness:

Dated: _____, 20__
White Plains, New York

Clerk and Chief Administrative Officer of the County Board
of Legislators of the County of Westchester, New York

CAPITAL PROJECT FACT SHEET

Project ID:* BLA1A	<input checked="" type="checkbox"/> CBA	Fact Sheet Date:* 01-10-2024
Fact Sheet Year:* 2024	Project Title:* PARKLAND AND HISTORICAL PRESERVATION PROGRAM	Legislative District ID: 7
Category* BUILDINGS, LAND & MISCELLANEOUS	Department:* PLANNING	CP Unique ID: 2434

Overall Project Description

The Legacy Program is designed to aggressively pursue land acquisition for three major objectives. One major objective is to purchase parkland for active recreation such as baseball and soccer fields, trailways and bike paths. A key component of the ball field initiative is to partner with municipalities on the acquisition and/or development of ball fields to maximize available funding. The development of RiverWalk, the proposed promenade along the Hudson River, is a key component of the Legacy Program. A second major objective is to protect our County's natural habitats and protect rivers, streams and lakes. The third objective is to preserve land for historic preservation and protection of our cultural heritage. This project continues Capital Project BLA01 Parkland Acquisition/ Westchester Legacy Program. This is a general fund, specific projects are subject to a Capital Budget Amendment.

- | | | |
|---|--|--|
| <input checked="" type="checkbox"/> Best Management Practices | <input type="checkbox"/> Energy Efficiencies | <input checked="" type="checkbox"/> Infrastructure |
| <input checked="" type="checkbox"/> Life Safety | <input type="checkbox"/> Project Labor Agreement | <input type="checkbox"/> Revenue |
| <input type="checkbox"/> Security | <input type="checkbox"/> Other | |

FIVE-YEAR CAPITAL PROGRAM (in thousands)

	Estimated Ultimate Total Cost	Appropriated	2024	2025	2026	2027	2028	Under Review
Gross	32,227	23,300	3,927	0	0	0	0	5,000
Less Non-County Shares	0	0	0	0	0	0	0	0
Net	32,227	23,300	3,927	0	0	0	0	5,000

Expended/Obligated Amount (in thousands) as of : 1,300

Current Bond Description: This current bond request will provide a share of the cost of funding the replacement of the artificial turf field at Larchmont's Flint Park. The proposed work includes construction of a new turf, fencing, bleachers, access paths and sport nets.

Financing Plan for Current Request:

Non-County Shares:	\$ 0
Bonds/Notes:	1,000,000
Cash:	0
Total:	\$ 1,000,000

SEQR Classification:

TYPE II

Amount Requested:

1,000,000

Expected Design Work Provider:

- | | | |
|---------------------------------------|--|---|
| <input type="checkbox"/> County Staff | <input checked="" type="checkbox"/> Consultant | <input type="checkbox"/> Not Applicable |
|---------------------------------------|--|---|

Comments:

Energy Efficiencies:

Appropriation History:

Year	Amount	Description
2020	1,000,000	FUNDS THIS PROJECT
2021	17,000,000	LUDLOW PARK (WATER ACCESS PARK), YONKERS, \$10,000,000; 4TH STREET PLAYGROUND, MT. VERNON, \$2,000,000 AND RIVERWALKIMPROVEMENTS, YONKERS, \$5,000,000
2022	-700,000	DESIGN OF RIVERWALK IMPROVEMENTS IN TARRYTOWN \$1,300,000; 4TH STREET PLAYGROUND MT. VERNON APPROPRIATION REDUCTION (\$2,000,000)
2023	6,000,000	A TURF FIELD AT FLINT PARK IN LARCHMONT \$1,000,000; A LINEAR PARK EXTENDING NORTH FROM THE YONKERS JOINT WATER RESOURCE RECOVERY FACILITY IN THE LUDLOW SECTION OF YONKERS \$5,000,000.
2024	3,927,000	\$1,000,000 FOR REHAB OF RIVERWALK IN TARRYTOWN; \$500,000 FOR GENERAL PURPOSES AND COST INFLATION; \$2,000,000 FOR SILLMAN PARK UPGRADES IN ARDSLEY; \$427,000 FOR RYE TOWN PARK INTERIOR BATHROOM.

Total Appropriation History:

27,227,000

Financing History:

Year	Bond Act #	Amount	Issued	Description
23	227	200,000		0 PARKLAND AND HISTORICAL PRESERVATION PROGRAM

Total Financing History:

200,000

Recommended By:

Department of Planning	Date
MLLL	01-22-2024
Department of Public Works	Date
RJB4	01-22-2024
Budget Department	Date
DEV9	01-23-2024
Requesting Department	Date
MLLL	01-24-2024

PARKLAND AND HISTORICAL PRESERVATION PROGRAM (BLA1A)

User Department : Planning

Managing Department(s) : Planning ;

Estimated Completion Date: TBD

Planning Board Recommendation: Project approved in concept but subject to subsequent staff review.

FIVE YEAR CAPITAL PROGRAM (in thousands)

	Est Ult Cost	Appropriated	Exp / Obl	2024	2025	2026	2027	2028	Under Review
Gross	32,227	23,300	1,300	3,927					5,000
Non County Share									
Total	32,227	23,300	1,300	3,927					5,000

Project Description

The Legacy Program is designed to aggressively pursue land acquisition for three major objectives. One major objective is to purchase parkland for active recreation such as baseball and soccer fields, trailways and bike paths. A key component of the ball field initiative is to partner with municipalities on the acquisition and/or development of ball fields to maximize available funding. The development of RiverWalk, the proposed promenade along the Hudson River, is a key component of the Legacy Program. A second major objective is to protect our County's natural habitats and protect rivers, streams and lakes. The third objective is to preserve land for historic preservation and protection of our cultural heritage. This project continues Capital Project BLA01 Parkland Acquisition/ Westchester Legacy Program. This is a general fund, specific projects are subject to a Capital Budget Amendment.

Current Year Description

The current year request funds rehabilitation of the existing Riverwalk in Tarrytown (\$1m), and provides additional funds to the project (\$500,000), as well as funding Board of Legislators' additions for Silliman Park upgrades in Ardsley (\$2m) and Rye Town Park Bathhouse upgrades (\$427,000).

Current Year Financing Plan

Year	Bonds	Cash	Non County Shares	Total
2024	3,927,000			3,927,000

Impact on Operating Budget

The impact on the Operating Budget is the appropriation of Cash to Capital and the debt service associated with the issuance of bonds.

Appropriation History

Year	Amount	Description	Status
2020	1,000,000	Funds this project	AWAITING BOND AUTHORIZATION
2021	17,000,000	Ludlow Park (Water Access Park), Yonkers, \$10,000,000; 4th Street Playground, Mt. Vernon, \$2,000,000 and Riverwalk Improvements, Yonkers, \$5,000,000	AWAITING BOND AUTHORIZATION
2022	(700,000)	Design of Riverwalk improvements in Tarrytown \$1,300,000; 4th Street Playground Mt. Vernon appropriation reduction (\$2,000,000)	\$1,300,000 DESIGN; (\$2,000,000) APPROPRIATION REDUCTION
2023	6,000,000	A turf field at Flint Park in Larchmont \$1,000,000; a linear park extending north from the Yonkers Joint Water Resource Recovery Facility in the Ludlow section of Yonkers \$5,000,000.	AWAITING BOND AUTHORIZATION
Total	23,300,000		

**PARKLAND AND HISTORICAL PRESERVATION PROGRAM
(BLA1A)**

Prior Appropriations

	Appropriated	Collected	Uncollected
Bond Proceeds	22,000,000		22,000,000
Funds Revenue	1,300,000	1,300,000	
Total	23,300,000	1,300,000	22,000,000

Bonds Authorized

Bond Act	Amount	Date Sold	Amount Sold	Balance
227 23	200,000			200,000
Total	200,000			200,000

AN ACT authorizing the County of Westchester to enter into an inter-municipal agreement with the Village of Larchmont in connection Capital Project BLA1A, Unique ID# 2434.

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

Section 1. The County of Westchester (“County”) is hereby authorized to enter into an inter-municipal agreement (“IMA”) with the Village of Larchmont (“Village”), in substantially the form attached hereto, in connection with recreational area improvements to be undertaken at Flint Park in the Village pursuant to capital project BLA1A - Parkland and Historical Preservation Program (“BLA1A”).

§2. The term of the IMA shall be for a period of fifteen (15) years, commencing upon execution of the IMA by both parties and terminating on the latest date of the expiration of any County bonds issued in connection with the project, unless terminated sooner in accordance with the provisions of the IMA.

§3. The County Executive or his authorized designee is empowered to execute any and all documents necessary and appropriate to effectuate the purposes hereof.

§4. This Act shall take effect immediately.

INTER-MUNICIPAL AGREEMENT

THIS AGREEMENT, made the _____ day of _____, 20__ by and between

THE COUNTY OF WESTCHESTER, a municipal corporation of the State of New York, having an office and place of business in the Michaelian Office Building, 148 Martine Avenue, White Plains, New York 10601 (hereinafter referred to as the “County”)

and

THE VILLAGE OF LARCHMONT, a municipal corporation of the State of New York, having an office and place of business at 120 Larchmont Avenue, Larchmont, New York 10538 (hereinafter referred to as the “Municipality” or the “Village”)

RECITALS

WHEREAS, Section 244-b of the General Municipal Law authorizes municipalities to enter into agreements for the joint operation and maintenance of recreation facilities; and

WHEREAS, the Municipality is the owner of certain real property located at Locust Avenue in the Municipality and consisting of approximately 27 acres (“Flint Park”) as indicated in the attached Schedule “A”; and

WHEREAS, the County desires to assist the Municipality by providing the funding for needed improvements to a portion of Flint Park known as Alma Field (the “Property”) including the design, permitting, construction management, and construction of a varsity-sized, multi-purpose, field for sports, including soccer, lacrosse, little league baseball, and softball. Improvements will also include lighting, benches, bleachers, picnic tables, scoreboard, sound system, walkways, curbing, drainage, and other associated equipment and appurtenances as part of the ball field project in Alma Field as more particularly described in “Flint Park Improvements, Alma Field Synthetic Turf Replacement and Expansion” specifications, as directed by the County Commissioner of Planning or the Commissioner’s duly authorized designee (the “Project”); and

NOW, THEREFORE, in consideration of the mutual representations, covenants and agreements herein set forth, the County and the Municipality, each binding itself, its successors and assigns, do mutually promise, covenant and agree as follows:

ARTICLE I

TERM

Section 1.0. The recitals are hereby incorporated by reference into the body of this Agreement.

Section 1.1. Except as provided for in this Agreement, the term of this Agreement shall be for a period of fifteen (15) years, commencing upon execution of this Agreement by both parties and terminating on the latest date of the expiration of any County bonds issued in connection with the Project, unless terminated sooner in accordance with the provisions of this Agreement.

ARTICLE II

IMPROVEMENTS TO THE PROPERTY

Section 2.0. The Municipality shall construct the Project in accordance with all applicable laws including, but not limited to, those governing public bidding. All work on the Project shall be in conformance with the plans and specifications prepared by the Municipality, which plans shall be subject to the County's review and approval. The Municipality shall not deviate from the approved plans and specifications without the prior written consent of the County Commissioner of Planning or the Commissioner's duly authorized designee (the "Planning Commissioner"). It is recognized and understood that the Municipality's compliance with those plans and specifications is a critical element of this Agreement. However, the County will not be obliged to incur any additional expense beyond the amount set forth in Section 2.1 below. After design of the site preparation plans and specifications is complete, they shall be delivered to the Planning Commissioner for approval. The County shall, at all times, have the right to inspect the work. If the County believes that the work is not in compliance with the plans and specifications, it shall notify the Municipality in writing within twenty (20) days after such inspection.

Section 2.1. In exchange for the Village granting Alma Field access to all County residents, the County agrees to finance a portion of the total project cost, which is approximately \$2,200,000. The County will finance an amount not to exceed \$1,000,000 for the design, permitting, construction management and construction of the Project payable following submission of properly executed payment vouchers. Should the Project costs exceed the amount financed by the County, the Municipality shall be solely responsible for any additional amount.

The Municipality shall maintain accurate records and books of account in which shall be entered all matters relating to this Agreement, including all income, expenditures, assets, and liabilities thereof and all income, expenditures, and payments to any and all contractors or subcontractors involved in the operation, management, maintenance, supervision, development, repair, and security of Alma Field. Such books and records shall be maintained in accordance with generally accepted accounting principles, consistently applied and shall be kept at a location within Westchester County. The County shall have the right to inspect, examine, and copy such books and records of the Municipality at all reasonable times during normal business hours at the office of the Municipality.

ARTICLE III **LEASE OF PROPERTY**

Section 3.0. Subject to the terms and conditions of Section 2.0, the Municipality hereby leases to the County the exclusive right to use and occupy the portion of the Property that the Municipality owns for the purposes of issuing bonds for the Municipality to construct the improvements thereon, it being understood and recognized that this lease shall be for a period of the term of the bonds issued for the Project, which term is anticipated to be 15 years. It is also recognized and understood that the County's sole responsibility shall be to provide an amount not to exceed \$1,000,000 towards the construction of this Project and the Municipality shall assume all other responsibilities for all other costs and expenses relating to the Park.

Section 3.1. It is recognized and understood that the aforementioned lease and assignment are solely to give the County the necessary interest in real property to be able to issue bonds for the Project and the County shall have no responsibilities or duties under the lease and assignment other than to provide the funding set forth in Section 2.1 above.

ARTICLE IV
RIGHTS AND RESPONSIBILITIES OF THE MUNICIPALITY

Section 4.0. In addition to, and not in limitation of the insurance requirements contained in Schedule “B” entitled “Standard Insurance Provisions”, attached hereto and made a part hereof, the Municipality agrees that except for the amount, if any, of damage contributed to, caused by or resulting from the negligence or intentional or willful misconduct of the County, its elected officials, officers, employees and agents during a County sponsored event:

(a) the Municipality shall indemnify and hold harmless the County, its elected officials, officers, employees and agents from and against any and all liability, damage, claims, demands, costs, judgments, fees, attorneys’ fees or loss arising directly or indirectly out of the maintenance, operation, security and/or repair of the Property and this Agreement and of the acts or omissions hereunder by the Municipality or third parties under the direction or control of the Municipality; and

(b) to provide defense for and defend, at its sole expense, any and all claims, demands or causes of action brought against the Indemnities (defined in Section 4.0(c) below) directly or indirectly arising out of the Project, the maintenance, operation, security and/or repair of this Property and this Agreement and to bear all other costs and expenses related thereto; and

(c) the Municipality shall defend, indemnify and hold harmless the County, its officials, officers, employees and agents (the “Indemnitees”) from and against, any and all liability, damage, claims, demands, costs, judgments, fees, attorney’s fees or loss, that may be imposed upon or incurred by or asserted against any of the Indemnities by reason of any of the following:

- (i) Work. Any construction, repair, alteration, addition, replacement, restoration or improvement work done by or on behalf of Municipality in, on or about the Property or any part thereof;
- (ii) Use. The use, occupation, condition, operation, maintenance, management, supervision or development of or providing security for all or any portion of the Property, or the affected portion thereof, by or on behalf of the Municipality, including without limitation, any liability with respect to the maintenance of streets or sidewalks adjoining the Property

and any violations imposed by any governmental authorities in respect of any of the foregoing;

- (iii) Act or Failure to Act of Municipality. Any act performed by, or any failure to perform any act required to be performed by the Municipality, a third party under its direction or control, or any of the Municipality's officers, agents, contractors, servants, employees, lessees or invitees in connection with this Agreement or the Property;
- (iv) Accidents, Injury to Person or Property. Any accident, injury, (including death at any time resulting therefrom) or damage to any person, including, without limitation, employees of the Municipality or any Indemnatee unless arising from the negligent, intentional or willful conduct of an Indemnatee, or property occurring in, on, or about the Property or any part thereof, or in, on or about any street, alley, sidewalk, curb, vault, passageway or space comprising a part thereof or adjacent thereto; or
- (v) Breach of Municipality's Obligation. Any failure or refusal on the part of the Municipality to perform its obligations pursuant to this Agreement; or
- (vi) Municipality's Obligations. The Municipality's failure, within any applicable grace period, to perform or comply with any of the covenants, terms or conditions contained in this Agreement on the Municipality's part to be kept, observed, performed or complied with within any applicable grace period.

The Municipality shall promptly notify the County in writing of any claims made or any suits instituted against the Municipality of which it has knowledge arising from its performances hereunder or in connection with this Agreement or in connection with the Property.

Section 4.1. The Municipality shall have sole authority and control over the development, operation, management, maintenance, and security of the Property, including the Project, at the Municipality's sole cost and expense. Subject to Section 4.9, the Municipality shall have sole authority and control over the scheduling in the Property. The Property shall be operated as a Municipal field, but shall be available to all Westchester County residents in accordance with the terms and conditions of Schedule "D". To the extent any fees are charged for the use of Alma Field, the fees charged to non-residents of the Municipality who are County residents will not exceed the fees charged to the Municipality's residents.

Section 4.2. The Municipality shall, at its sole cost and expense, continuously throughout the term of this Agreement, provide reasonable and adequate security and safety at

the Property through the Municipality's police department or other agency designated to provide such police services.

Section 4.3. The Municipality shall, at its sole cost and expense, operate, manage, maintain, repair and properly supervise the Property, it being understood and agreed that such operation, management, maintenance, supervision, development, and repair shall be performed by the Municipality to the satisfaction of the Planning Commissioner. The Municipality shall defend and indemnify the County from any liability that may arise from any failure of the Municipality to perform its obligations under this Paragraph. The Municipality shall, at its own cost and expense, keep any and all refuse in containers and remove and dispose of same as required by the Planning Commissioner.

Section 4.4. Following construction of improvements on the Property, those improvements shall be available to the public as required by this Agreement although the Municipality shall have sole discretion to schedule the use of same as appropriate.

Section 4.5. The Municipality shall, at its own cost and expense, promptly comply with all statutes, ordinances, rules, orders, regulations, codes and requirements of the Federal, State, County and local governments and all insurance requirements applicable to the Property or any part thereof or applicable to this Agreement. After construction is completed, the Planning Commissioner shall be entitled to enter the Property, or any part thereof, at any and all times for any and all purposes, without the need to obtain the consent or permission of the Municipality.

Section 4.6. All advertising and signage, excluding hours of operation and other similar informational signage, to be utilized by the Municipality in connection with the operation of the Property shall be subject to the prior written approval of the Planning Commissioner and shall be provided to the County in advance for review. The Municipality shall acknowledge the County's contribution toward improvement of the Property on any signs erected at the Property and on any other publications, documents, etc. mentioning the Property.

Section 4.7. In the event the Municipality does not comply with a provision in this Article, the County shall have the right to cure such noncompliance upon thirty (30) days' notice from the County to the Municipality, except in emergencies when such notice period in the

County's sole and unreviewable judgment shall be shorter. The cost to cure such noncompliance shall be borne by the Municipality. The failure of the Municipality to reimburse the County for the cost to cure such compliance within thirty (30) days of a written notice demanding such reimbursement shall be deemed a material breach of this Agreement.

Section 4.8. After completion of construction of the Project, the Municipality shall not install any fixtures or make any additions, development, improvements or alterations to the Property, other than routine maintenance or repair, without the prior written consent of the Planning Commissioner, which shall not be unreasonably withheld. Any such additions, development, improvements or alterations shall be made at the Municipality's sole cost and expense unless otherwise agreed to by the County and the Municipality. The Municipality shall submit all plans and specifications for all such additions, development, improvements and alteration to the County for approval. All such additions, development, improvements and alteration shall be completed in a thoroughly workmanlike manner and shall immediately become annexed to and be made a part of the Property.

Section 4.9. Notwithstanding Section 4.1 herein, the County within normal operating hours, subject to capacity and availability, shall have the right to schedule events at or use the Property (which events or use otherwise being permitted pursuant to the terms of this Agreement) with the written consent of the Municipality, which consent shall be provided in good faith and not unreasonably withheld, so long as the County provides for the payment of all costs and provision of adequate insurance in regard to the proposed use.

Section 4.10. It is understood and agreed between the parties that the Property is for the use and benefit of the public as part of a public park as set forth in this Agreement. Reservations for the use of the Property, or any portion thereof, shall be made through the Municipality. All residents of the County, subject to capacity and availability, shall have access to the Property, subject to the provisions of Section 4.1 hereof.

Section 4.11. Except for the amount of funding to be provided by the County under Section 2.1 above, the Municipality shall be responsible for all costs in relation to the Property and this entire Agreement, and, under no circumstances or conditions, whether now existing or hereafter arising, or whether beyond the present contemplation of the parties, shall the County

be expected or required to make any payment of any kind whatsoever or be under any other obligation or liability hereunder except as herein otherwise expressly set forth.

Section 4.12. The Municipality shall pay any and all taxes, assessments, special assessments, personal property and intangible taxes, gross receipts, sales, use or occupancy taxes, water and sewer charges, rates and rents, charges for public utilities, excises, levies, license and permit fees, and other charges, general and special, ordinary and extraordinary, foreseen and unforeseen, of any kind and nature whatsoever, arising from the use or ownership of the Property which shall or may be assessed levied, charged, confirmed, or imposed upon or become payable out of or become a lien on the Property or any part thereof.

Section 4.13. (i) The Property shall be subject to the generally-applicable ordinances, rules and regulations of the Planning Commissioner, as may be amended from time to time by the Commissioner (the "County rules"). The Municipality may develop new ordinances, rules and regulations for the Property, which shall be subject to the approval of the Planning Commissioner (the "Municipality rules"), which shall not be unreasonably withheld or delayed. To the extent the Municipality rules regulate the same subject matter as the County rules and are at least as strict as the County rules, the Municipality rules shall supersede the County rules. Otherwise, the County rules shall apply to the Property.

(ii) The Property shall be subject to the local laws and acts adopted by the Westchester County Board of Legislators ("Board rules"), including, but not limited to, sections 765.351 through 765.358 of the Laws of Westchester County. The Municipality may not enact laws, acts, rules, regulations or ordinances affecting the Property that supersede the Board rules, unless otherwise provided for by the Westchester County Board of Legislators.

(iii) The Municipality acknowledges and agrees that there shall be no activity referred to in section 765.354 of the Laws of Westchester County, to wit: no tree clearing, tree removal or the removal of a specimen tree, a protected tree, the excavation or alteration of the existing grade within the dripline of a tree or the removal(s) of any tree(s) on slopes of 25% or more, unless the Municipality complies with the applicable provisions of section 765.355 of the Laws of Westchester County. If the Municipality undertakes an activity referred to in section 765.354

pursuant to section 765.355, it shall replace said trees at the direction of and to the satisfaction of the Planning Commissioner.

(iv) The provisions of this Section 4.13 of this Agreement shall remain in full force and effect during the term of this agreement unless modified by the mutual agreement of the parties hereto.

Section 4.14. The Municipality shall act as the lead agency for meeting the requirements of the State Environmental Quality Review Act ("SEQR") and its implementing regulations, 6 NYCRR Part 617 for any activity which requires SEQR compliance, that is undertaken pursuant to this Agreement, unless otherwise directed by the County.

ARTICLE V

FAIR AND AFFORDABLE HOUSING CONDITIONS

Section 5.0. The Municipality hereby commits to the County that it is in compliance with the terms and conditions set forth in the County's Discretionary Funding Policy annexed hereto and forming a part hereof as Schedule "C". The County acknowledges that the municipality is currently in compliance with the Policy.

Section 5.1. As further consideration for the County's financial contribution toward the Project, the Municipality certifies that it has adopted municipal zoning code provisions and/or policies which reflect the guidance provided in the Model Ordinance Provisions and the Municipality is committed to affirmatively further fair housing, including a ban on local residency requirements and preferences and other selection preferences that do not affirmatively further fair housing, except to the extent provided in the Model Ordinance Provisions which the Village has adopted.

Section 5.2. The Municipality agrees to offer to the County a Right of First Refusal to retain and/or purchase any and all land acquired in rem to be used for housing that affirmatively furthers fair housing ("AFFH").

Section 5.3. The Municipality agrees to continue to be in compliance with above mentioned County Discretionary Funding Policy during the term of this Agreement.

Section 5.4. The Municipality further agrees to market housing units that affirmatively further fair housing in accordance with Westchester County's Affirmative Fair Housing Marketing Plan throughout the period of affordability.

Section 5.5. Nothing in this Agreement is intended to affect the County's interest in the Project or release the Municipality from its obligations under the law with respect to affordable AFFH units.

Section 5.6. Should the Municipality fail to abide by any of the above conditions, the Municipality shall, upon thirty (30) days written notice by the County, refund any funds paid to the Municipality under this Agreement.

ARTICLE VII

INSURANCE

Section 7.0. The Municipality shall procure and maintain insurance coverage naming the County as additional insured for so long as the County has a lease of the Property in the amounts specified in Schedule "B" attached hereto.

ARTICLE VIII

RESPONSIBILITIES OF THE COUNTY

Section 8.0. The County shall have no responsibility for the Property other than that set forth above.

ARTICLE IX

NOTICES

Section 9.0. All notices of any nature referred to in this Agreement shall be in writing and either sent by registered or certified mail postage pre-paid, or sent by hand or overnight courier, or sent by facsimile (with acknowledgment received and a copy of the notice sent by overnight courier), to the respective addresses set forth below (except where this Agreement designates notice to a particular County Commissioner and then only to that Commissioner and a copy to the County Attorney) or to such other addresses as the respective parties hereto may designate in writing. Notice shall be effective on the date of receipt.

To the County:

Commissioner of Planning
County of Westchester
148 Martine Avenue, Room
White Plains, New York 10601

Commissioner of Public Works
County of Westchester
148 Martine Avenue, Room 528
White Plains, New York 10601

with a copy to:

County Attorney
148 Martine Avenue, Room 600
White Plains, New York 10601

To the Municipality:

Village of Larchmont
120 Larchmont Avenue
Larchmont, New York 10538

ARTICLE X

MISCELLANEOUS

Section 10.0. Any purported delegation of duties or assignment of rights by either party to this Agreement without the prior express written consent of the other party is void.

Section 10.1. In the event that the Municipality materially defaults in the performance of any term, condition, or covenant herein contained, the County, at its option and in addition to any other remedy it may have to seek damages, judicial enforcement or any other lawful remedy, may terminate this Agreement upon ninety (90) days' notice to the Municipality; provided, however, that the Municipality may defeat such notice by curing the default complained of within such notice period, or, if any such default is not curable within such notice period by promptly commencing to cure the default and diligently pursuing all necessary and appropriate action to effect such cure. In the event this Agreement is terminated, the Municipality shall have one hundred eighty (180) days from the effective termination date to pay the County, as liquidated damages, the full amount paid by the County pursuant to this Agreement.

Section 10.2. It is mutually understood and agreed that the terms, covenants, conditions and agreements herein contained shall be binding upon the parties hereto and upon their respective successors, legal representatives and assigns. Nothing in this Agreement shall act to confer third-party beneficiary rights on any person or entity not a party to this Agreement.

Section 10.3. This Agreement and its attachments constitute the entire agreement between the parties hereto with respect to the subject matter hereof and shall supersede all previous negotiations, commitments and writings. This Agreement shall not be released, discharged, changed or modified except by an instrument in writing signed by a duly authorized representative of each of the parties, and approved by the Office of the County Attorney.

Section 10.4 It is recognized and understood that the Municipality is not an agent of the County and in accordance with such status, the Municipality, its consultant(s), its subcontractor(s), and their respective officers, agents, employees, representatives and servants shall at all times during the term of this Agreement neither hold themselves out as, nor claim to be acting in the capacity of officers, employees, agents, representatives or servants of the County, nor make any claim, demand or application for any right or privilege applicable to the County, including without limitation, rights or privileges derived from workers compensation coverage, unemployment insurance benefits, social security coverage and retirement membership or credit.

Section 10.5. This Agreement shall not be enforceable until signed by both parties and approved by the Office of the County Attorney.

Section 10.6. In the event that any one or more provisions, sections, subsections, clauses or words of this Agreement are for any reason held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this Agreement, but this Agreement shall be construed and enforced as if such illegal or invalid section, subsection, clause or word has not been contained herein.

Section 10.7. The Municipality agrees to observe and obey any and all Federal, State and local laws, rules and regulations, and to require its officers, agents, employees, contractors, and suppliers to observe and obey the same.

Section 10.8. This Agreement shall be deemed executory only to the extent of funds appropriated and made available for the purpose of this Agreement and no liability on account thereof shall be incurred by the County beyond the amount of such appropriated funds.

Section 10.9. All covenants, stipulations, promises, agreements and obligations of the Municipality and the County contained herein shall be deemed to be stipulations, promises, agreements and obligations of the Municipality and the County and not of any member, officer or employee of the Municipality or the County in his individual capacity and no recourse shall be had for any obligation or liability herein or any claim based thereon against any member, officer or employee of the Municipality or the County or any natural person executing this Agreement.

Section 10.10. The parties each agrees to execute and deliver such further instruments and to obtain such additional authority as may be required to carry out the intent and purpose of this Agreement.

Section 10.11. This Agreement may be executed in two or more counterparts and all counterparts so executed shall for all purposes constitute one agreement binding upon all the parties hereto.

Section 10.12. Failure of any party to insist upon strict performance of any term, condition or covenant of this Agreement shall not be deemed to constitute a waiver or relinquishment of such term, condition or covenant for the future right to insist upon and to enforce by injunction or by other legal or appropriate remedy strict compliance by any other party with such term, condition or covenant.

Section 10.13. Pursuant to Section 308.01 of the Laws of Westchester County, it is the goal of the County to use its best efforts to encourage, promote and increase the participation of business enterprises owned and controlled by persons of color or women in contracts and projects funded by all departments of the County. Under this Agreement it is recognized and understood that the County encourages the Municipality to do similarly.

Section 10.14. In the event that all or any part of the Property shall be taken in a condemnation proceeding, or by right of eminent domain, or by agreement by any governmental authority authorized to exercise such rights, then, and in any such event, any such condemnation proceeds payable to the County for its interest in the Property shall be distributed to the County.

Section 10.14. The Municipality represents that it has all requisite power and authority to execute, deliver and perform this Agreement, and this Agreement has been duly authorized by all necessary parties. The County represents that this Agreement has been approved by the Board of Legislators of the County of Westchester on the ___ day of _____, 20____ by Act No. _____-20____ and by the County Board of Acquisition and Contract by Resolution approved on the ___ day of _____, 20____ f. These authorities are both attached hereto and made a part hereof as Schedule “E”.

Section 10.14. The headings in this Agreement are for reference purposes only and shall not be used in construing the terms of this Agreement.

IN WITNESS WHEREOF, the County and the Municipality have caused this Agreement to be executed.

THE COUNTY OF WESTCHESTER

By _____

Name:

Title:

THE VILLAGE OF LARCHMONT

By _____

(Name and Title)

Approved by the Board of Legislators of the County of Westchester pursuant to Act No. -20__.

Approved by Resolution of the Village Board of the Village of Larchmont on the ___ day of ___, 20__.

Approved :

Assistant County Attorney
County of Westchester

MUNICIPALITY'S ACKNOWLEDGMENT

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

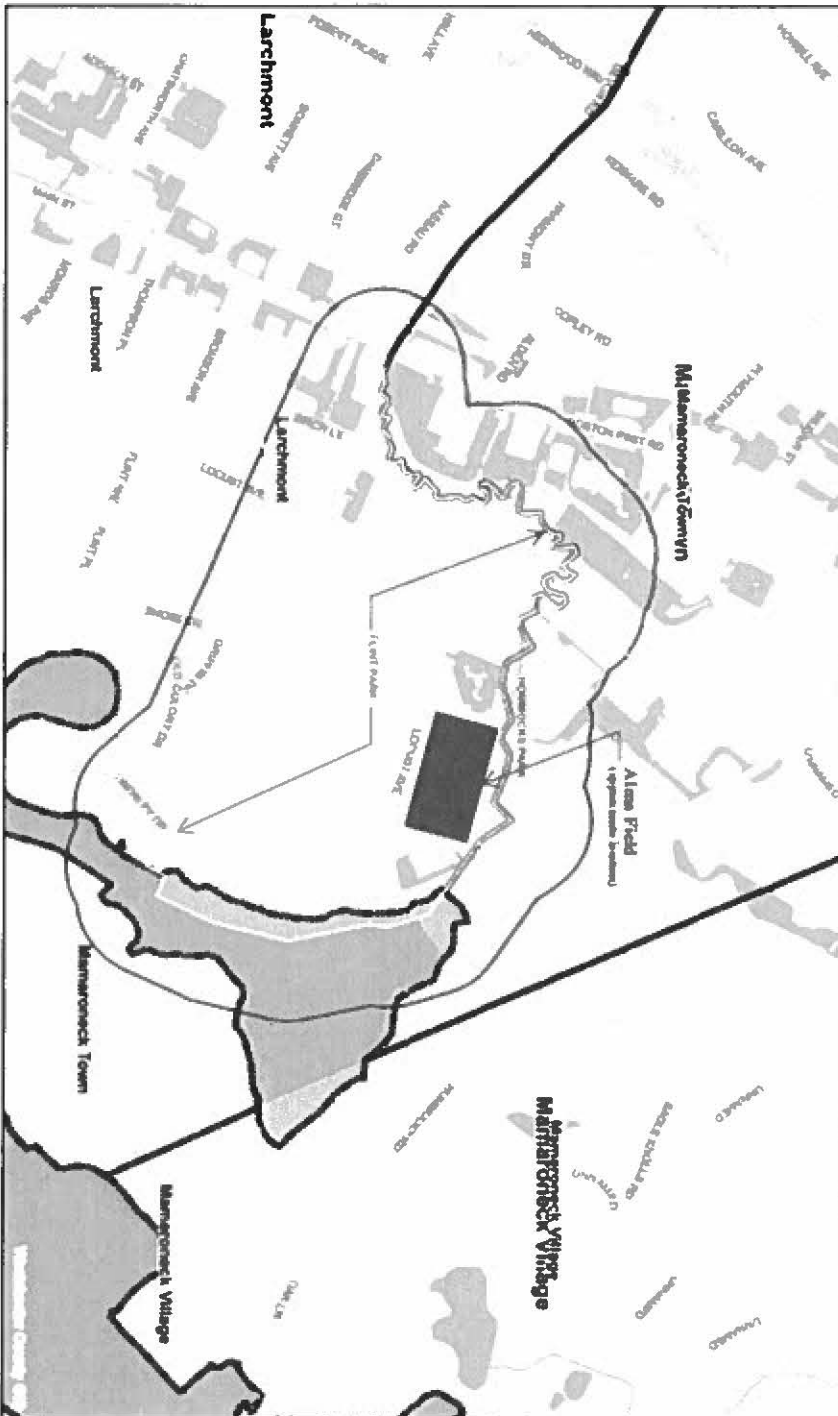
On this _____ day of _____ 20__, before me, the undersigned, personally appeared _____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she is the _____

of _____, the municipal corporation described in and which executed the within instrument, who being by me duly sworn did depose and say that he/she executed the same in his/her capacity, and that by his/her signature(s) on the instrument, the municipal corporation executed the instrument.

Notary Public County

SCHEDULE "A" (PROPERTY DESCRIPTION)

Locust Ave. ID: 7-8-1 (Larchmont)



October 26, 2023

This parcel data was provided by local municipality. This map is generated as a public service to Westchester County residents for general information and planning purposes only and should not be relied upon as a sole informational source. The County of Westchester hereby disclaims any liability from the use of this GIS mapping system by any person or entity. This parcel boundary information represents property boundaries as of the date shown and should NOT be interpreted as or used in lieu of a survey or property boundary description. Property descriptions must be obtained from surveys or deeds for more information please contact local municipality assessor's office.

1:5,000



Westchester County GIS
 High Resolution Information Systems
 Suburban Office Building
 150 Justice Avenue, 2nd Fl.
 White Plains, New York 10611

SCHEDULE "B"
STANDARD INSURANCE PROVISIONS
(Municipality)

1. Prior to commencing work, and throughout the term of the Agreement, the Municipality shall obtain at its own cost and expense the required insurance as delineated below from insurance companies licensed in the State of New York, carrying a Best's financial rating of A or better. Municipality shall provide evidence of such insurance to the County of Westchester ("County"), either by providing a copy of policies and/or certificates as may be required and approved by the Director of Risk Management of the County ("Director"). The policies or certificates thereof shall provide that ten (10) days prior to cancellation or material change in the policy, notices of same shall be given to the Director either by overnight mail or personal delivery for all of the following stated insurance policies. All notices shall name the Municipality and identify the Agreement.

If at any time any of the policies required herein shall be or become unsatisfactory to the Director, as to form or substance, or if a company issuing any such policy shall be or become unsatisfactory to the Director, the Municipality shall upon notice to that effect from the County, promptly obtain a new policy, and submit the policy or the certificate as requested by the Director to the Office of Risk Management of the County for approval by the Director. Upon failure of the Municipality to furnish, deliver and maintain such insurance, the Agreement, at the election of the County, may be declared suspended, discontinued or terminated.

Failure of the Municipality to take out, maintain, or the taking out or maintenance of any required insurance, shall not relieve the Municipality from any liability under the Agreement, nor shall the insurance requirements be construed to conflict with or otherwise limit the contractual obligations of the Municipality concerning indemnification.

All property losses shall be made payable to the "County of Westchester" and adjusted with the appropriate County personnel.

In the event that claims, for which the County may be liable, in excess of the insured amounts provided herein are filed by reason of Municipality's negligent acts or omissions under the Agreement or by virtue of the provisions of the labor law or other statute or any other reason, the amount of excess of such claims or any portion thereof, may be withheld from payment due or to become due the Municipality until such time as the Municipality shall furnish such additional security covering such claims in form satisfactory to the Director.

In the event of any loss, if the Municipality maintains broader coverage and/or higher limits than the minimums identified herein, the County shall be entitled to the broader coverage and/or higher limits maintained by the Municipality. Any

available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the County.

2 The Municipality shall provide proof of the following coverage (if additional coverage is required for a specific agreement, those requirements will be described in the Agreement):

- a) Workers' Compensation and Employer's Liability. Certificate form C-105.2 or State Fund Insurance Company form U-26.3 is required for proof of compliance with the New York State Workers' Compensation Law. State Workers' Compensation Board form DB-120.1 is required for proof of compliance with the New York State Disability Benefits Law. Location of operation shall be "All locations in Westchester County, New York."

Where an applicant claims to not be required to carry either a Workers' Compensation Policy or Disability Benefits Policy, or both, the employer must complete NYS form CE-200, available to download at: <http://www.wcb.ny.gov>.

If the employer is self-insured for Workers' Compensation, he/she should present a certificate from the New York State Worker's Compensation Board evidencing that fact (Either SI-12, Certificate of Workers' Compensation Self-Insurance, or GSI-105.2, Certificate of Participation in Workers' Compensation Group Self-Insurance).

- b) Commercial General Liability Insurance with a combined single limit of \$1,000,000 (c.s.1) per occurrence and a \$2,000,000 aggregate limit naming the "County of Westchester" as an additional insured on a primary and non-contributory basis. This insurance shall include the following coverages:

- i. Premises - Operations.
- ii. Broad Form Contractual.
- iii. Independent Contractor and Sub-Contractor.
- iv. Products and Completed Operations.

- c) Commercial Umbrella/Excess Insurance: \$2,000,000 each Occurrence and Aggregate naming the "County of Westchester" as additional insured, written on a "follow the form" basis.

NOTE: Additional insured status shall be provided by standard or other endorsement that extends coverage to the County of Westchester for both on-going and completed operations.

- d) Automobile Liability Insurance with a minimum limit of liability per occurrence of \$1,000,000 for bodily injury and a minimum limit of \$100,000 per occurrence for property damage or a combined single limit of \$1,000,000 unless otherwise indicated in the contract specifications. This insurance shall include for bodily injury and property damage the following coverages and name the "County of Westchester" as additional insured:

- (i) Owned automobiles.

- (ii) Hired automobiles.
- (iii) Non-owned automobiles.

3. All policies of the Municipality shall be endorsed to contain the following clauses:

(a) Insurers shall have no right to recovery or subrogation against the County (including its employees and other agents and agencies), it being the intention of the parties that the insurance policies so effected shall protect both parties and be primary coverage for any and all losses covered by the above-described insurance.

(b) The clause "other insurance provisions" in a policy in which the County is named as an insured, shall not apply to the County.

(c) The insurance companies issuing the policy or policies shall have no recourse against the County (including its agents and agencies as aforesaid) for payment of any premiums or for assessments under any form of policy.

(d) Any and all deductibles in the above described insurance policies shall be assumed by and be for the account of, and at the sole risk of, the Municipality.

SCHEDULE "C"

WESTCHESTER COUNTY FAIR AND AFFORDABLE HOUSING
IMPLEMENTATION PLAN
August 9, 2010

Appendix D-2(f): Discretionary Funding Allocation Policy
as approved January 10, 2012

DISCRETIONARY FUNDING POLICY

In August 2009, Westchester County entered into a Stipulation and Order of Settlement and Dismissal in *U.S. ex rel. Anti-Discrimination Center of Metro New York v. Westchester County, New York* (the "Settlement Agreement"). Beginning on March 1, 2012, the grant of discretionary intermunicipal funding, including but not limited to County Open Space funds and CDBG funding, ("Discretionary Funding") to municipalities eligible under the Settlement Agreement ("Recipient Eligible Municipalities") shall be conditioned, as appropriate, upon the Recipient Eligible Municipality's commitment to affirmatively further fair housing within its borders. This policy does not apply to municipalities in Westchester County other than the Recipient Eligible Municipalities.

Each Recipient Eligible Municipality shall be required to commit to the County, in writing, that it is in compliance with the following terms and conditions in connection with its commitment to affirmatively further fair housing:

- (a) Recipient Eligible Municipality has adopted municipal zoning code provisions and/or policies which reflect the guidance provided in the Model Ordinance Provisions approved pursuant to the Settlement Agreement and demonstrate a commitment by the Recipient Eligible Municipality to affirmatively further fair housing, including a ban on local residency requirements and preferences and other selection preferences that do not affirmatively further fair housing, except to the extent provided in the Model Ordinance Provisions;
- (b) Recipient Eligible Municipality will offer the County a Right of First Refusal to retain and/or purchase any and all land acquired in rem to be used for housing that affirmatively furthers fair housing; and
- (c) Recipient Eligible Municipality will actively further implementation of the Settlement Agreement through its land use regulations and other affirmative measures to assist the development of affordable housing.

Such commitments by Recipient Eligible Municipality shall be stated in the funding agreement between the County and the Recipient Eligible Municipality.

The funding agreement will also provide that housing units that affirmatively further fair housing must be marketed in accordance with Westchester County's Affirmative Fair Housing Marketing Plan approved pursuant to the Settlement Agreement, throughout the period of affordability.

Applications for Discretionary Funding submitted by non-municipal entities will be reviewed to determine whether or not such entity is acting as an agent of a municipality for purposes of the project for which funding is sought. If such entity is deemed to be acting in the capacity of agent for a municipality, the application will be subject to a review of the agent-municipality's compliance with the policy of affirmatively furthering fair housing stated above. The determination as to whether an agency relationship exists will be based on the principles of law relating to agency relationships in New York State, and the fact that the non-municipal entity/applicant may be required by local municipal codes to obtain municipal approvals or abide by municipal processes for such approvals in connection with such application will not be determinative of the agency relationship. Westchester County will provide notice of all non-municipal applications for funding to the local municipality in which the funding is proposed to be spent.

The County's audit rights under any grant of or funding agreement for Discretionary Funding will extend to all documents, reports, and records which relate to the Recipient Eligible Municipality's commitment to affirmatively further fair housing as described herein. Should Recipient Eligible Municipality fail to abide by any of the above conditions, Recipient Eligible Municipality will be obliged, upon thirty (30) days written notice by the County, to refund any Discretionary Funding paid to the Recipient Eligible Municipality.

SCHEDULE "D"
Terms and Conditions of Alma Field Operation

Hours of operation, scheduling and supervision will be determined by the Village.

At all times when Alma Field is utilized, the Village will be responsible for the general supervision of the Field.

The Village will be responsible for the maintenance of Alma Field and its related amenities.

Alma Field must be open to all Westchester County residents. The Village may be asked from time to time to provide a report to the County Parks department detailing resident vs. non-resident use of the field.

The County acknowledges that there is currently sufficient parking at Flint Park to support the activities of Alma Field. The Village shall not reduce the number of spots available to support Alma Field without permission from the Commissioner. Such permission will not be unreasonably withheld.

Permit or other fees not to exceed double what is charged to a Village resident group: it is understood and agreed between the parties that the complex is being improved for the use and benefit of the public. To the extent any fees are charged for the use of any part of Alma Field, the fees charged to non-residents of the Village who are residents of the County shall not exceed the fees charged to Village residents. All fees shall be subject to prior County Parks department approval, such approval not to be unreasonably withheld.

Advertising & Signage: All advertising and signage to be utilized by the Village in connection with the operation Alma Field, excluding hours of operation and other similar informational signage, shall be subject to the prior written approval of the Commissioner, such approval not to be unreasonably withheld, and shall be provided to the County Parks department in advance for review. The Village shall acknowledge the County's contribution toward improvement of the Alma Field on any signs erected at the Field, excluding informational signs, and on any other publications, documents, websites, etc. mentioning Alma Field.

Security: The Village shall, at its sole cost and expense, continuously throughout the term of this Agreement provide adequate security and safety at Alma Field through the Village's police department or other agency designated to provide such police services.

The Village is responsible for the payment of all utility costs associated with Alma Field.

The Village is responsible for litter refuse/removal and recycling at Alma Field.

Vandalism repair and/or replacement of Alma Field are the responsibility of the Village.

Revenue generated from Alma Field may be kept by the Village to offset operating expenses.

The parking lot and entrance road at the site adjacent to Alma Field will be maintained by the Village.

The Village Mayor will manage the working relationship with the County Parks Department.

SCHEDULE "E"
COPIES OF COUNTY AUTHORIZATION (ACT)

2024-201



**George Latimer, Westchester County Executive
Westchester County Board of Legislators**

2023 Annual Report

**TAX COMMISSION
Office of the Executive Director
Victor L. Mallison
Executive Director**



George Latimer
County Executive

Westchester County Tax Commission

Victor L. Mallison
Executive Director

TAX COMMISSIONERS

P. Matthew Bonanni
Sadie McKeown
Joseph A. Zaino, CPA
Barry Fertel

2023 ANNUAL REPORT

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Westchester County Tax Commission, Office of the Executive Director
 110 Dr. Martin Luther King Jr., Blvd. FAX: (914) 995-1333
 Room 1-221 Telephone: (914) 995-1328
 White Plains, New York 10601 E-mail: vlm2@westchestergov.com

Website: <http://www.westchestergov.com/taxcommission>



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The following is available via the Internet @
<http://www.westchestergov.com> (Departments/Tax Commission)

- **Statutory Assessment Dates for Westchester County Municipalities**
- **Property Tax Payment Dates**
- **Directory of Municipal Assessors & Receivers**
- **Property Tax Rates**
- **Equalization Rates and Residential Assessment Ratios**
- **Municipal Assessment Rolls**
- **More**

INTRODUCTION

The primary purpose for the annual report of the Westchester County Tax Commission is to provide key information related to the apportionment of the County tax levy. Page 6 lists the percentages of the levy for which each city and town is responsible. The pages that follow display the methodology used to arrive at the taxable assessed value of each municipality and provide information on the composition of the tax base and historical data which may be of interest. The nature of the information presented on each page is explained briefly below:

Page 6: The first column on this page lists the adjusted (see page 7) taxable (some real property is either partially or wholly exempt from taxation) assessed value of each city and town in Westchester County. In as much as a municipality may assess real property at any uniform percentage of market value, an equalization rate must be used to arrive at the full or market value of each. These rates, County equalization rates, each provided by the New York State Department of Taxation & Finance, Office of Real Property Tax Services (DFT/ORPTS), are listed in column two. It is the current year's final state equalization rate. It is based on sales and appraisals of all types of real property in each municipality and provides a measure of the percentage of market value at which a city or town assesses. It is not necessarily a statement of the current level of assessment but of the level as of the State's valuation date.

The assessed value in the first column is divided by the percentage in the second column to produce the third column, which shows the full value of each municipality. This procedure places the valuations of all cities and towns at an equal level. The total of this column is the taxable full value of the entire County. The percentages in the last column are the result of the division of each municipality's full value by the total County full value. It is these percentages that determine each municipality's share of the County tax levy.

We should note in passing that the County is not involved in the assessment function nor does it send out any tax bills to individual property owners. Based on the percentages discussed above, the County advises each city and town of its dollar share of the levy; it is then the responsibility of the cities and towns to apportion these amounts among their property owners, send out bills, and collect the taxes.

Page 7: Certain exemptions are by law established in fixed-dollar amounts regardless of the percentage of market value at which properties are assessed. By way of example, one type of veterans' exemption allows a \$7,500 maximum regardless of whether the municipality assesses a \$100,000 house at \$100,000 or \$10,000. The effect of these fixed-dollar exemptions is to give a town or city, which assesses at a very low percentage of market value, an advantage over one that assesses at a higher percentage when the full values are computed. To ensure that the sharing of the tax burden is equitable, the law requires that these exemptions be added back to the taxable assessed value before the full value is computed. On this page the fixed-dollar exemptions are added to the stated taxable assessed value to produce the adjusted taxable assessed value. This operation is for apportionment purposes only. When a city or town actually levies its taxes these exemptions do benefit the property owner.

Page 8: This page shows the year-to-year percent change in County equalization rates. A falling rate generally indicates rising value and the greater the decline in the rate the greater the appreciation in real property values assuming that no reassessment activity has taken place. Municipalities with rapidly declining County equalization rates will show greater

increases in their full value than those whose rates are dropping more slowly. When the measured value of a municipality falls, equalization rates rise.

In the event of a reassessment, a city or town might choose to assess at a higher percentage than previously (perhaps at full value or 100%) and its equalization rate would rise sharply.

Page 9: Percent changes in full value are shown on this page. These changes may result from changes in market value evidenced by changing equalization rates or in the case of a municipality that keeps its roll at 100%, rising or falling assessment values, court ordered reductions, or from the effect of new construction or fires and demolitions since the last assessment roll.

Page 10: This page presents a breakdown of the taxable assessed values in those towns that have villages.

Page 11: Certain types of real property are, in accordance with State law, assessed by the DTF/ORPTS rather than by the local municipal assessor. The most important in terms of value is special franchise property, which is utility property, located above, on or under the public right-of-way (streets, highways, etc.). These state-mandated assessments are shown on this page.

Page 12: Listed here are the various types of changes that account for the difference between each municipality's prior and current year taxable assessed value. The first column shows prior taxable assessed value. The second column, headed "adjustments", displays adjustments of an unusual nature that are required to explain changes between prior and current year taxable assessed value. In some cases, a balancing entry is required because the records of the municipality do not provide a complete explanation of year-to-year changes in taxable assessed value. Equalization changes, the third column, are those changes made to improve equity, i.e., increasing under assessed properties and decreasing over assessed parcels. The fourth column, physical changes are those made because of value changes brought about by new construction, fires, demolitions, and the like. The fifth column, State-mandated assessments are explained on the notes for "Page 11". The addition, removal or change of partial exemptions such as veterans or elderly exemptions affects taxable assessed values and the net of these changes is listed in the sixth column. Sometimes parcels that were formerly wholly exempt become taxable because a change in ownership or use no longer allows them to qualify for the exemption. The reverse may also occur. These changes are listed in the next to last column on the page. The final column shows the current year taxable assessed value that is the result of all of the changes applied to the prior year figure.

Page 13: As noted earlier, some property is exempt from taxation and this page displays a breakdown of exempt amounts. Partial exemptions are usually those that apply to individuals such as Senior Citizen and Veterans exemptions. Religious organizations, schools, hospitals, municipalities, etc... usually own wholly exempt property. When the value of all exempt property is added to the taxable value the result is the gross assessment roll. The right-hand column shows the percentage of the gross assessment roll that is exempt from taxation.

Pages 14 - 21: While state law mandates some exemptions, others are optional in the sense that a municipality may or may not adopt them or may adopt them at different levels. The Disability, Senior Citizen, STAR, Veteran, & Volunteer Firefighter & Ambulance Worker Exemptions are available to individuals who personally meet the exemption's criteria. The Alternate Veterans' exemption may be adopted at various levels or not at all. A municipality

may choose, within certain limits, the income cutoff level for the senior citizen and disability exemptions. These pages show the status of these optional exemptions for each municipality.

Page 22: The DTF/ORPTS recognizes nine categories of property type: 100=agricultural, 200=residential (one-, two-, and three-family homes and some condominiums), 300=vacant, 400=commercial (including condominiums), 500=recreation & entertainment, 600=community service (hospitals, schools, etc.), 700=industrial, 800=public service (utility) and 900=wild & forested lands. The gross assessed value of each type in each municipality is shown on these pages. Comparisons between municipalities should not be made because these figures are not equalized and thus reflect varying levels of assessment.

Page 23: Here, the assessed values on the preceding page are expressed as percentages to facilitate inter-municipal comparisons. In other words, one can compare the percent of Town A's gross roll that is comprised of vacant land to the equivalent figure for Town B. Percentages on this page and on page 25 may not add up to 100% because of rounding.

Page 24: The property type breakdown on this page is similar to that on page 22 except that the number of parcels in each category rather than the amount of gross assessed value is displayed. A parcel is an individual entry on an assessment roll.

Page 25: This page shows the property type breakdown expressed as percentages of the parcel count for each municipality.

Page 26: This page shows effective tax rates based on Residential Assessment Ratios. An effective tax rate indicates the typical percentage of property value paid in property tax. The Residential Assessment Ratio is based on sales of one, two, & three family homes in each municipality and provides a measure of the percentage of market value at which a city or town assesses one, two, & three family homes. The most recent year of tax rates and the Residential Assessment Ratios for the assessment/tax roll to which those tax rates were applied is used.

Page 27: This page shows effective tax rates based on Equalization Rates. An Equalization Rate is based on sales and appraisals of all types of real property in each municipality and provides a measure of the percentage of market value at which a city or town assesses all properties. It is not necessarily a statement of the current level of assessment but of the level as of the effective date of the equalization survey. The most recent year of tax rates and the Equalization Ratios for the assessment/tax roll to which those tax rates were applied is used.

Page 28: This page was newly created in 2017. It shows the tax apportionment by percent among County, municipal, school and special district taxes by community.

Page 29: This page is new in 2018. It shows the Historical Municipal County Tax rate for each municipality for the preceding ten years. It does not include Special Districts.

Page 30-31: These pages are new in 2018. They show the historical equalized full value of each municipality and the historical percent of full value for which each municipality is responsible for 10 years. Note that 2018 values apply to 2019 taxes and so forth.

If you have any questions or comments about the contents of this report please contact the Executive Director by email at vlm2@westchestergov.com or call (914) 995-4328.

2023 WESTCHESTER COUNTY EQUALIZATION TABLE				
MUNICIPALITY	COUNTY TAXABLE ADJUSTED	COUNTY	COUNTY	% OF TOTAL
	ASSESSED VALUE	RATE*	FULL VALUE (\$)	FULL VALUE
City of Mount Vernon	146,290,605	1.71	8,555,006,140	3.708983%
City of New Rochelle	266,227,944	1.94	13,723,089,897	5.949582%
City of Peekskill	64,295,278	2.39	2,690,178,996	1.166315%
City of Rye	148,161,934	1.29	11,485,421,240	4.979451%
City of White Plains	280,760,259	2.39	11,747,291,172	5.092983%
City of Yonkers	466,233,777	1.79	26,046,579,721	11.292373%
Town of Bedford	600,784,618	8.49	7,076,379,482	3.067931%
Town of Cortlandt	110,738,283	1.22	9,076,908,443	3.935251%
Town of Eastchester	101,667,896	0.94	10,815,733,617	4.689111%
Town of Greenburgh	24,328,026,173	100.00	24,328,026,173	10.547302%
Town of Harrison	126,153,365	1.17	10,782,338,889	4.674633%
Town of Lewisboro	294,921,731	6.98	4,225,239,699	1.831833%
Town of Mamaroneck	11,692,430,984	100.00	11,692,430,984	5.069199%
Town of Mount Kisco	289,531,559	13.72	2,110,288,331	0.914906%
Town of Mount Pleasant	144,488,874	1.13	12,786,626,018	5.543582%
Town of New Castle	1,072,230,633	14.80	7,244,801,574	3.140950%
Town of North Castle	121,277,706	1.65	7,350,164,000	3.186629%
Town of North Salem	1,694,476,095	100.00	1,694,476,095	0.734632%
Town of Ossining	6,308,733,555	100.00	6,308,733,555	2.735122%
Town of Pelham	4,182,501,486	100.00	4,182,501,486	1.813304%
Town of Pound Ridge	379,286,501	14.30	2,652,353,154	1.149915%
Town of Rye	9,342,959,314	100.00	9,342,959,314	4.050597%
Town of Scarsdale	9,175,591,456	76.44	12,003,651,826	5.204127%
Town of Somers	493,525,451	9.71	5,082,651,401	2.203560%
Town of Yorktown	131,623,854	1.72	7,652,549,651	3.317727%
TOTALS	71,962,919,331		230,656,380,857	100.00%
* Final 2023 New York State Equalization Rates				

2023 FIXED-DOLLAR PARTIAL EXEMPTIONS ADDED BACK TO ADJUSTED COUNTY TAXABLE VALUE

MUNICIPALITY	REPORTED TAXABLE	VETERANS	CLERGY	VOLUNTEER	ADJUSTED
	ASSESSED VALUE			FIRE COMPANIES	TAXABLE VALUE
City of Mount Vernon	\$ 146,046,963	\$ 197,142	\$ 46,500	\$ -	\$ 146,290,605
City of New Rochelle	\$ 266,036,908	\$ 161,036	\$ 30,000	\$ -	\$ 266,227,944
City of Peekskill	\$ 64,258,118	\$ 29,660	\$ 7,500	\$ -	\$ 64,295,278
City of Rye	\$ 148,065,242	\$ 93,692	\$ 3,000	\$ -	\$ 148,161,934
City of White Plains	\$ 280,525,842	\$ 205,917	\$ 28,500	\$ -	\$ 280,760,259
City of Yonkers	\$ 465,411,451	\$ 804,326	\$ 18,000	\$ -	\$ 466,233,777
Town of Bedford	\$ 600,783,118	\$ -	\$ 1,500	\$ -	\$ 600,784,618
Town of Cortlandt	\$ 110,391,497	\$ 336,286	\$ 10,500	\$ -	\$ 110,738,283
Town of Eastchester	\$ 101,491,948	\$ 168,448	\$ 7,500	\$ -	\$ 101,667,896
Town of Greenburgh	\$ 24,300,843,088	\$ 27,160,585	\$ 22,500	\$ -	\$ 24,328,026,173
Town of Harrison	\$ 126,035,665	\$ 116,200	\$ 1,500	\$ -	\$ 126,153,365
Town of Lewisboro	\$ 294,898,631	\$ 21,600	\$ 1,500	\$ -	\$ 294,921,731
Town of Mamaroneck	\$ 11,680,331,469	\$ 12,098,015	\$ 1,500	\$ -	\$ 11,692,430,984
Town of Mount Kisco	\$ 289,530,059	\$ -	\$ 1,500	\$ -	\$ 289,531,559
Town of Mount Pleasant	\$ 144,212,512	\$ 271,862	\$ 4,500	\$ -	\$ 144,488,874
Town of New Castle	\$ 1,072,229,133	\$ -	\$ 1,500	\$ -	\$ 1,072,230,633
Town of North Castle	\$ 121,241,456	\$ 34,750	\$ 1,500	\$ -	\$ 121,277,706
Town of North Salem	\$ 1,694,438,617	\$ 35,978	\$ 1,500	\$ -	\$ 1,694,476,095
Town of Ossining	\$ 6,307,218,945	\$ 1,507,110	\$ 7,500	\$ -	\$ 6,308,733,555
Town of Pelham	\$ 4,180,977,622	\$ 1,522,364	\$ 1,500	\$ -	\$ 4,182,501,486
Town of Pound Ridge	\$ 379,286,501	\$ -	\$ -	\$ -	\$ 379,286,501
Town of Rye	\$ 9,334,213,104	\$ 8,740,210	\$ 6,000	\$ -	\$ 9,342,959,314
Town of Scarsdale	\$ 9,165,980,480	\$ 9,610,976	\$ -	\$ -	\$ 9,175,591,456
Town of Somers	\$ 493,498,793	\$ 23,658	\$ 3,000	\$ -	\$ 493,525,451
Town of Yorktown	\$ 131,230,208	\$ 387,646	\$ 6,000	\$ -	\$ 131,623,854
TOTALS:	\$ 71,899,177,370	\$ 63,527,461	\$ 214,500	\$ -	\$ 71,962,919,331

NOTE:

Chapter 280 of the Laws of 1985 requires that counties wishing to use equalization rates calculated by the then Office of Real Property Services add certain "fixed-dollar" exemptions back to stated taxable value when apportioning the county tax levy. Individual municipalities will, however, continue to use the stated taxable value to set the tax rate.

2023 CHANGE IN COUNTY EQUALIZATION RATES			
MUNICIPALITY	2022 RATE	2023 RATE	% CHANGE
City of Mount Vernon	2.01	1.71	-14.93%
City of New Rochelle	2.18	1.94	-11.01%
City of Peekskill	2.58	2.39	-7.36%
City of Rye	1.47	1.29	-12.24%
City of White Plains	2.58	2.39	-7.36%
City of Yonkers	1.9	1.79	-5.79%
Town of Bedford	9.31	8.49	-8.81%
Town of Cortlandt	1.34	1.22	-8.96%
Town of Eastchester	1.03	0.94	-8.74%
Town of Greenburgh	100	100	0.00%
Town of Harrison	1.29	1.17	-9.30%
Town of Lewisboro	8.18	6.98	-14.67%
Town of Mamaroneck	100	100	0.00%
Town of Mount Kisco	15.08	13.72	-9.02%
Town of Mount Pleasant	1.21	1.13	-6.61%
Town of New Castle	16.75	14.80	-11.64%
Town of North Castle	1.94	1.65	-14.95%
Town of North Salem	100	100	0.00%
Town of Ossining	100	100	0.00%
Town of Pelham	100	100	0.00%
Town of Pound Ridge	16.06	14.30	-10.96%
Town of Rye	100	100	0.00%
Town of Scarsdale	87.55	76.44	-12.69%
Town of Somers	10.81	9.71	-10.18%
Town of Yorktown	1.93	1.72	-10.88%

2023 PERCENT CHANGE IN COUNTY FULL VALUE

MUNICIPALITY	2022 COUNTY FULL VALUE	2023 COUNTY FULL VALUE	PERCENT CHANGE
City of Mount Vernon	7,303,408,408	8,555,006,140	17.14%
City of New Rochelle	12,176,443,945	13,723,089,897	12.70%
City of Peekskill	2,478,761,744	2,690,178,996	8.53%
City of Rye	10,067,372,789	11,485,421,240	14.09%
City of White Plains	11,064,013,682	11,747,291,172	6.18%
City of Yonkers	24,243,667,105	26,046,579,721	7.44%
Town of Bedford	6,424,730,913	7,076,379,482	10.14%
Town of Cortlandt	8,227,754,403	9,076,908,443	10.32%
Town of Eastchester	9,824,638,835	10,815,733,617	10.09%
Town of Greenburgh	23,259,500,986	24,328,026,173	4.59%
Town of Harrison	9,725,502,093	10,782,338,889	10.87%
Town of Lewisboro	3,614,816,748	4,225,239,699	16.89%
Town of Mamaroneck	10,847,823,701	11,692,430,984	7.79%
Town of Mount Kisco	1,936,636,605	2,110,288,331	8.97%
Town of Mount Pleasant	11,858,875,620	12,786,626,018	7.82%
Town of New Castle	6,377,903,707	7,244,801,574	13.59%
Town of North Castle	6,270,479,485	7,350,164,000	17.22%
Town of North Salem	1,577,801,308	1,694,476,095	7.39%
Town of Ossining	5,774,183,832	6,308,733,555	9.26%
Town of Pelham	3,860,510,884	4,182,501,486	8.34%
Town of Pound Ridge	2,350,680,224	2,652,353,154	12.83%
Town of Rye	8,854,287,948	9,342,959,314	5.52%
Town of Scarsdale	10,415,392,723	12,003,651,826	15.25%
Town of Somers	4,626,908,686	5,082,651,401	9.85%
Town of Yorktown	6,833,367,720	7,652,549,651	11.99%
TOTALS	209,995,464,095	230,656,380,857	9.84%

**2023 VILLAGE/TOWN-OUTSIDE BREAKDOWN
OF COUNTY TAXABLE ASSESSED VALUE**

MUNICIPALITY		TAXABLE ASSESSED VALUE (\$)
TOWN	VILLAGE	
Cortlandt	Buchanan	6,921,329
	Croton	21,340,401
	Unincorporated Area	82,129,767
Eastchester	Bronxville	33,481,471
	Tuckahoe	13,251,770
	Unincorporated Area	54,758,707
Greenburgh	Ardsley	1,325,991,682
	Dobbs Ferry	2,486,649,955
	Elmsford	1,236,346,507
	Hastings	2,305,811,210
	Irvington	2,156,358,085
	Tarrytown*	2,558,200,578
	Unincorporated Area	12,231,485,071
Mamaroneck	Larchmont	3,519,619,436
	Mamaroneck	3,057,856,392
	Unincorporated Area	5,102,855,641
Mt. Pleasant	Briarcliff Manor	2,449,552
	Pleasantville	20,448,592
	Sleepy Hollow	18,281,691
	Unincorporated Area	103,032,677
Ossining	Briarcliff Manor	2,280,283,415
	Ossining	2,825,278,137
	Unincorporated Area	1,201,657,393
Pelham	Pelham	1,871,546,274
	Pelham Manor	2,309,431,348
Rye Town	Mamaroneck	3,840,442,562
	Port Chester	2,021,207,051
	Rye Brook	3,472,563,491

NOTE:

(1) Harrison, Mt. Kisco and Scarsdale are coterminous town/villages; therefore, there is no village/town outside breakdown for these municipalities.

(2) Unincorporated area represents area outside villages. Pelham and Rye Town do not have unincorporated areas.

**2023
NEW YORK STATE MANDATED
TAXABLE ASSESSED VALUES**

MUNICIPALITY	SPECIAL FRANCHISE (\$)	CEILING RAILROADS (\$)	TOTAL (\$)
City of Mount Vernon	12,721,909	0	12,721,909
City of New Rochelle	14,479,760	0	14,479,760
City of Peekskill	4,100,316	0	4,100,316
City of Rye	4,231,740	0	4,231,740
City of White Plains	14,769,907	0	14,769,907
City of Yonkers	25,841,028	0	25,841,028
Town of Bedford	4,735,557	0	4,735,557
Town of Cortlandt	4,979,087	44,491	5,023,578
Town of Eastchester	5,172,624	0	5,172,624
Town of Greenburgh	757,425,300	0	757,425,300
Town of Harrison	3,471,548	0	3,471,548
Town of Lewisboro	1,077,225	0	1,077,225
Town of Mamaroneck	209,413,172	0	209,413,172
Town of Mount Kisco	9,353,859	0	9,353,859
Town of Mount Pleasant	5,357,718	0	5,357,718
Town of New Castle	20,894,902	0	20,894,902
Town of North Castle	1,976,866	0	1,976,866
Town of North Salem	9,002,100	0	9,002,100
Town of Ossining	219,162,600	0	219,162,600
Town of Pelham	124,152,696	0	124,152,696
Town of Pound Ridge	955,038	0	955,038
Town of Rye	274,807,381	0	274,807,381
Town of Scarsdale	129,472,614	0	129,472,614
Town of Somers	3,474,905	0	3,474,905
Town of Yorktown	3,851,189	0	3,851,189

2023 NET TAXABLE CHANGES FROM ASSESSORS' ANNUAL REPORTS

MUNICIPALITY	2022 TAXABLE ASSESSED VALUE	ADJUSTMENTS	NET EQUALIZATION CHANGES	ACTUAL PHYSICAL CHANGES	NET CHANGE OF STATE-MANDATED ASSESSMENT	PARTIAL EXEMPT CHANGE	WHOLLY* EXEMPT CHANGE	2023 TAXABLE ASSESSED VALUE
City of Mount Vernon	146,559,703	-	(876,790)	841,694	772	(478,416)		146,046,963
City of New Rochelle	265,217,742	(572,025)	(578,460)	652,663	1,435,316	(118,328)	0	266,036,908
City of Peekskill*	63,913,287	-	(63,772)	575,121	(62,363)	(104,261)	0	64,258,012
City of Rye	147,873,288	-	(902,065)	1,138,008	(35,691)	(8,298)	3,100	148,065,242
City of White Plains	285,150,486	-	(4,774,349)	(1,225,305)	1,338,458	36,552	0	280,525,842
City of Yonkers	459,682,317	1,538,240	(2,585,241)	6,371,970	407,989	(3,824)	5,815,080	465,411,451
Town of Bedford	598,147,931	17,400	(5,930,394)	8,962,797	(50,919)	(363,697)	(144,725)	600,783,118
Town of Cortlandt	109,869,073	11,685	(269,876)	(16,252,154)	191,598	16,841,171	157,450	110,391,497
Town of Eastchester	100,964,742	24,560	(244,315)	277,330	403,964	65,667	0	101,491,948
Town of Greenburgh	23,227,989,427	(30,400)	571,137,900	472,786,400	104,749,100	(75,789,339)	(18,014,900)	24,300,843,088
Town of Harrison	125,322,877	-	(873,007)	1,530,263	43,616	11,916		126,035,665
Town of Lewisboro	295,668,510	(209,171)	(1,263,675)	884,275	194,789	(376,097)	(56,200)	294,898,631
Town of Mamaroneck	10,836,398,468	1,681,000	749,364,412	88,755,000	26,970,046	(22,837,457)	0	11,680,331,469
Town of Mount Kisco	292,043,300	117,400	(3,472,299)	1,202,070	966,874	(1,328,286)	117,000	289,530,059
Town of Mount Pleasant	143,193,533	-	(58,055)	905,033	385,139	(213,138)	(173,960)	144,212,512
Town of New Castle	1,068,297,371	1,565,125	(1,703,164)	4,645,689	(179,562)	(396,326)	(141,657)	1,072,229,133
Town of North Castle	121,605,402	-	(958,710)	689,971	12,940	(108,147)	(2,300)	121,241,456
Town of North Salem	1,577,763,830	-	115,633,370	12,548,530	966,900	(12,474,013)	0	1,694,438,617
Town of Ossining	5,770,971,062	(9,804,359)	540,633,159	10,856,200	27,473,200	(32,910,317)	0	6,307,218,945
Town of Pelham	3,859,102,911	151,000	298,336,308	18,888,500	14,336,000	(9,837,097)	(1,125,000)	4,180,977,622
Town of Pound Ridge	377,519,244	(63,000)	(745,024)	3,421,168	(12,286)	(833,601)	(24,300)	379,286,501
Town of Rye	8,844,199,309	625,800	438,339,686	49,885,325	42,453,133	(41,290,149)	(2,293,000)	9,334,213,104
Town of Scarsdale	9,107,918,696	-	(20,458,459)	79,711,988	(2,772,253)	1,580,508	0	9,165,980,480
Town of Somers	500,141,171	-	(6,346,980)	2,580,067	(192,226)	(2,683,239)	0	493,498,793
Town of Yorktown	131,464,026	-	(298,808)	302,950	463,371	(701,331)	(64,550)	131,230,208
TOTALS:	68,456,977,706							71,899,177,264

* Although listed, this value is not included in determining Taxable Assessed Value. This is a value added to make taxpayers aware of increases or decreases in the amount of wholly exempt property

** Differs from Assessment Roll by 106

2023 GROSS ASSESSMENT ROLL

MUNICIPALITY	TAXABLE	PARTIAL	WHOLLY	GROSS ROLL	EXEMPTIONS
	ASSESSED VALUE	EXEMPTIONS	EXEMPT		AS % OF GROSS ROLL
City of Mount Vernon	146,046,963	6,165,333	44,892,157	197,104,453	26%
City of New Rochelle	266,036,908	4,154,950	95,908,500	366,100,358	27%
City of Peekskill	64,258,012	2,445,978	60,006,657	126,710,647	49%
City of Rye	148,065,242	638,710	21,832,262	170,536,214	13%
City of White Plains	280,525,842	10,676,045	118,992,967	410,194,854	32%
City of Yonkers	465,411,451	19,377,272	239,730,547	724,519,270	36%
Town of Bedford	600,783,118	6,118,856	66,426,415	673,328,389	11%
Town of Cortlandt*	110,391,497	2,093,555	67,639,477	163,534,976	43%
Town of Eastchester**	101,491,948	1,134,098	19,983,710	122,609,756	17%
Town of Greenburgh	24,300,843,088	434,110,898	3,666,235,800	28,401,189,786	14%
Town of Harrison	126,035,665	821,907	50,757,473	177,615,045	29%
Town of Lewisboro	294,898,631	5,023,868	16,324,400	316,246,899	7%
Town of Mamaroneck	11,680,331,469	112,683,378	760,004,373	12,553,019,220	7%
Town of Mount Kisco	289,530,059	4,646,008	55,407,800	349,583,867	17%
Town of Mount Pleasant	144,212,512	1,987,495	56,484,694	202,684,701	29%
Town of New Castle	1,072,229,133	7,439,021	60,414,552	1,140,082,706	6%
Town of North Castle	121,241,456	771,873	20,853,530	142,866,859	15%
Town of North Salem	1,694,438,617	114,868,983	137,192,800	1,946,500,400	13%
Town of Ossining	6,307,218,945	164,397,355	741,791,500	7,213,407,800	13%
Town of Pelham	4,180,977,622	72,567,045	218,476,200	4,472,020,867	7%
Town of Pound Ridge	379,286,501	6,035,259	23,195,311	408,517,071	7%
Town of Rye	9,334,213,104	287,285,466	970,125,600	10,591,624,170	12%
Town of Scarsdale	9,165,980,480	39,255,969	890,795,925	10,096,032,374	9%
Town of Somers	493,498,793	13,726,425	42,661,250	549,886,468	10%
Town of Yorktown	131,230,208	3,707,699	21,082,303	156,020,210	16%

*Indian Point is Exempt but on Roll Section 6 which is taxable

** Assessment Roll Value is \$26,680 more than Assessors Report (Stipulations Post Roll)

PERSONAL EXEMPTION INFORMATION

Disability Exemption

New York State law (section 459-c of the Real Property Tax Law) gives local governments and public school districts the option of granting a reduction in the amount of property taxes paid by qualifying persons with disabilities.

For additional information, go to <http://www.tax.ny.gov/pit/property/exemption/disablexempt.htm>.

In the following table, the lower figure in each case indicates the maximum income at which an eligible homeowner may receive a 50% exemption. The higher figure is the maximum at which an eligible homeowner may receive a 5% exemption under the sliding scale. The sliding scale provides for decreasing exemption percentages to a minimum of 5% as income increases. The Cooperative (Co-op) column indicates whether this exemption is available to cooperative apartment residents.

Municipality	Co-op	2023 Municipality	2023 School
Westchester County	YES	\$50,000.00 to \$58,399.99	N/A
City of Mount Vernon	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
City of New Rochelle	YES	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
City of Peekskill	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
City of Rye	YES	\$20,500.00 to \$28,899.99	\$29,000.00 to \$37,399.99
City of White Plains	NO	\$17,500.00 to \$32,400.00	\$17,500.00 to \$32,400.00
City of Yonkers	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Bedford	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Cortlandt	YES	\$29,000.00 to \$37,399.99	Varies by District
Town of Eastchester	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Greenburgh	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Harrison	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Lewisboro	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Mamaroneck	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Mount Kisco	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Mount Pleasant	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of New Castle	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of North Castle	NO	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of North Salem	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Ossining	YES	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
Town of Pelham	NO	Exemption Not Adopted	Exemption Not Adopted
Town of Pound Ridge	NO	\$50,000.00 to \$58,399.99	Varies by District
Town of Rye	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Scarsdale	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Somers	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Yorktown	YES	\$50,000.00 to \$58,399.99	Varies by District

PERSONAL EXEMPTION INFORMATION

Senior Citizen Exemption

New York State Real Property Tax Law, section 467, gives local governments and public school districts the option of granting a reduction on the amount of property taxes paid by qualifying senior citizens.

For additional information, go to <https://www.tax.ny.gov/pit/property/exemption/seniorexempt.htm>

In the following table, the lower figure in each case indicates the maximum income at which an eligible homeowner may receive a 50% exemption. The higher figure is the maximum at which an eligible homeowner may receive a 5% exemption under the sliding scale. The sliding scale provides for decreasing exemption percentages to a minimum of 5% as income increases. The Cooperative (Co-op) column indicates whether this exemption is available to cooperative apartment residents.

Municipality	Co-op	2023 Municipalities	2023 School District(s)
Westchester County	YES	\$50,000.00 to \$58,399.99	N/A
City of Mount Vernon	NO	\$29,000.00 to \$37,399.00	\$29,000.00 to \$37,399.99
City of New Rochelle	YES	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
City of Peekskill	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
City of Rye	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
City of White Plains	NO	\$17,500.00 to \$32,400.00	\$17,500.00 to \$32,400.00
City of Yonkers	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Bedford	NO	\$50,000.00 to \$58,399.99	Varies by District
Town of Cortlandt	YES	\$29,000.00 to \$37,399.99	Varies by District
Town of Eastchester	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Greenburgh	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Harrison	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Lewisboro	YES	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
Town of Mamaroneck	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Mount Kisco	YES**	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Mount Pleasant	YES	\$50,000.00 to \$58,399.99	Varied by District
Town of New Castle	NO	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
Town of North Castle	NO	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
Town of North Salem	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Ossining	YES	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
Town of Pelham	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Pound Ridge	NO	\$50,000.00 to \$58,399.99	Varies by District
Town of Rye	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Scarsdale	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Somers	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Yorktown	YES	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99

** Only in the school district

PERSONAL EXEMPTION INFORMATION

STAR

STAR is New York State's School Tax Relief Program that includes a STAR credit check or a partial property tax exemption from school taxes. It is available on a property owner's primary residence whether it's a condominium, cooperative apartment, manufactured home, farm dwelling, apartment building or mixed-use property where the property owner owns and lives in their home. New Yorkers who are receiving the STAR exemption and purchased their current home prior to May 1, 2014 may continue to receive the STAR exemption. New Yorkers who purchased their home between May 1, 2014 and August 1, 2015 may need to register to receive a STAR credit. New Yorkers who purchased their home after August 1, 2015 need to register to receive a STAR credit.

There are two (2) STAR property tax exemptions and credits: The **Basic STAR** exemption is available for owner-occupied, primary residences regardless of the owners' ages. The **Enhanced STAR** exemption is available for the primary residences of senior citizens (age 65 and older).

However, to be eligible for the tax rebate and either of these two (2) exemptions or credits the combined income of owner(s) who reside at the property, and any spouse who resides at the property, must not exceed the income limit applicable to each rebate, exemption or credit. For additional information, go to <https://www.tax.ny.gov/pit/property/star/eligibility.htm>

Maximum 2022-2023 STAR savings by Municipality

Municipal name	School district name	Class	Basic	Enhanced
City of Mt Vernon	Mount Vernon	-	\$1,748	\$4,360
City of New Rochelle	New Rochelle	-	\$1,551	\$3,592
City of Peekskill	Hendrick Hudson	-	\$1,388	\$3,226
City of Peekskill	Peekskill	-	\$1,725	\$3,958
City of Rye	Rye	-	\$796	\$1,853
City of Rye	Rye Neck	H	\$1,238	\$2,882
City of Rye	Rye Neck	N	\$1,411	\$3,314
City of White Plains	White Plains	-	\$1,473	\$3,416
City of Yonkers	Yonkers	-	\$967	\$2,318
Town of Bedford	Bedford	-	\$1,219	\$2,442
Town of Bedford	Byram Hills	-	\$1,234	\$2,564
Town of Bedford	Katonah-Lewisboro	-	\$1,595	\$3,711
Town of Cortlandt	Croton-Harmon	-	\$1,564	\$3,704
Town of Cortlandt	Hendrick Hudson	-	\$1,412	\$3,317
Town of Cortlandt	Lakeland	-	\$1,850	\$4,420
Town of Cortlandt	Putnam Valley	-	\$2,000	\$4,525
Town of Cortlandt	Yorktown	-	\$1,776	\$4,318
Town of Eastchester	Eastchester	-	\$1,373	\$3,205
Town of Eastchester	Tuckahoe	-	\$1,437	\$3,352
Town of Eastchester (Bronxville)	Bronxville	-	\$1,123	\$2,612
Town of Greenburgh	Ardsley	-	\$1,763	\$4,128
Town of Greenburgh	Dobbs Ferry	-	\$1,740	\$4,124
Town of Greenburgh	Edgemont	-	\$1,646	\$3,830
Town of Greenburgh	Elmsford	-	\$1,576	\$3,427
Town of Greenburgh	Greenburgh	-	\$1,216	\$2,776
Town of Greenburgh	Hastings On Hudson	-	\$1,697	\$3,973
Town of Greenburgh	Irvington	-	\$1,605	\$3,735
Town of Greenburgh	Pocantico Hills	-	\$738	\$1,717
Town of Greenburgh	Tarrytowns	-	\$1,704	\$4,061

Maximum 2022-2023 STAR savings by Municipality

Municipal name	School district name	Class	Basic	Enhanced
Town of Greenburgh	Valhalla	-	\$1,594	\$3,373
Town of Harrison	Harrison	-	\$1,047	\$2,232
Town of Lewisboro	Katonah-Lewisboro	-	\$1,634	\$3,559
Town of Mamaroneck	Mamaroneck	-	\$1,099	\$2,557
Town of Mamaroneck	Scarsdale	-	\$1,228	\$2,693
Town of Mount Kisco	Bedford	-	\$1,224	\$2,452
Town of Mount Pleasant	Briarcliff Manor	-	\$1,728	\$3,962
Town of Mount Pleasant	Byram Hills	-	\$1,293	\$2,589
Town of Mount Pleasant	Chappaqua	-	\$1,715	\$3,558
Town of Mount Pleasant	Mount Pleasant	-	\$1,569	\$3,152
Town of Mount Pleasant	Pleasantville	-	\$1,709	\$3,995
Town of Mount Pleasant	Pocantico Hills	-	\$746	\$1,742
Town of Mount Pleasant	Tarrytowns	-	\$1,764	\$4,073
Town of Mount Pleasant	Valhalla	-	\$1,632	\$3,458
Town of New Castle	Bedford	-	\$1,212	\$2,429
Town of New Castle	Byram Hills	-	\$1,272	\$2,592
Town of New Castle	Chappaqua	-	\$1,702	\$3,676
Town of New Castle	Ossining	-	\$1,888	\$4,250
Town of New Castle	Pleasantville	-	\$1,607	\$3,960
Town of New Castle	Yorktown	-	\$1,708	\$4,138
Town of North Castle	Bedford	-	\$1,225	\$2,457
Town of North Castle	Byram Hills	-	\$1,273	\$2,621
Town of North Castle	Harrison	-	\$995	\$2,130
Town of North Castle	Mount Pleasant	-	\$1,472	\$2,951
Town of North Castle	Valhalla	-	\$1,591	\$3,314
Town of North Salem	Katonah-Lewisboro	-	\$1,620	\$3,419
Town of North Salem	North Salem	-	\$1,528	\$3,061
Town of Ossining	Briarcliff Manor	-	\$1,697	\$3,978
Town of Ossining	Ossining	-	\$1,920	\$4,304
Town of Pelham	Pelham	H	\$1,455	\$3,386
Town of Pelham	Pelham	N	\$1,964	\$4,570
Town of Pound Ridge	Bedford	-	\$1,175	\$2,354
Town of Pound Ridge	Katonah-Lewisboro	-	\$1,573	\$3,536
Town of Rye	Blind Brook-Rye	H	\$1,360	\$3,091
Town of Rye	Blind Brook-Rye	N	\$2,122	\$4,634
Town of Rye	Harrison	-	\$1,010	\$2,161
Town of Rye	Port Chester-Rye	H	\$1,068	\$2,667
Town of Rye	Port Chester-Rye	N	\$1,693	\$3,991
Town of Rye	Rye Neck	H	\$1,279	\$2,975
Town of Rye	Rye Neck	N	\$1,571	\$3,702
Town of Scarsdale	Scarsdale	-	\$1,218	\$2,759
Town of Somers	Lakeland	-	\$1,768	\$4,388
Town of Somers	North Salem	-	\$1,591	\$3,226
Town of Somers	Somers	-	\$1,652	\$3,409
Town of Yorktown	Croton-Harmon	-	\$1,546	\$3,650
Town of Yorktown	Lakeland	-	\$1,845	\$4,357
Town of Yorktown	Ossining	-	\$1,960	\$4,160
Town of Yorktown	Yorktown	-	\$1,802	\$4,255

PERSONAL EXEMPTION INFORMATION

Veteran Exemption

The Eligible Funds Veterans' real property tax exemption (Real Property Tax Law, section 458) provides a partial exemption where property owned by a Veteran or certain other persons designated in the law has been purchased with pension, bonus, or insurance monies, referred to as "eligible funds." Another exemption, known as the Alternative Veterans' Exemption (Real Property Tax Law, section 458-a), is available only for residential property of veterans who served during wartime or received an expeditionary medal. In 2014 School Districts were given the option to adopt a resolution allowing the application of the alternative veterans' exemption to school taxes. Also the Cold War Veterans' Exemption (Real Property Tax Law 458-b), is available to veterans who served on active duty (exclusive of training) in the United States armed forces between September 2, 1945 and December 26, 1991, and who are not currently receiving either the eligible funds or Alternative Veterans' exemption. For additional information, go to <http://www.tax.ny.gov/pit/property/exemption/vetexempt.htm>

As it pertains to the Alternative Veterans' Exemption, a qualified residential parcel receives an exemption equal to 15% of its assessed value or the first figure in the table below for the municipality or school district multiplied by the applicable equalization rate, whichever is less. An additional exemption equal to 10% of its assessed value or the middle figure in the table below for the municipality multiplied by the applicable equalization rate, which ever is less, is available to eligible combat Veterans. Where a Veteran has received a service-connected disability rating from the Veterans' Administration or the Department of Defense, there is an additional exemption which is equal to one-half of the disability rating, multiplied by the assessed value of the property or the last figure in the table below for the municipality multiplied by the applicable equalization rate, which ever is less.

Alternative Veterans Exemption		
Municipality	Co-op Eligibility	2023
Westchester County	YES	75,000/50,000/250,000
City of Mount Vernon	NO	54,000/36,000/180,000
City of New Rochelle	YES	75,000/50,000/250,000
City of Peekskill	YES	54,000/36,000/180,000
City of Rye	YES	75,000/50,000/250,000
City of White Plains	NO	27,000/45,000/90,000
City of Yonkers	YES	75,000/50,000/250,000
Town of Bedford	NO	54,000/36,000/180,000
Town of Cortlandt	YES	75,000/50,000/250,000
Town of Eastchester	YES	75,000/50,000/250,000
Town of Greenburgh	YES	54,000/36,000/180,000
Town of Harrison	YES	75,000/50,000/250,000
Town of Lewisboro	YES	75,000/50,000/250,000
Town of Mamaroneck	YES	75,000/50,000/250,000
Town of Mount Kisco	YES	36,000/24,000/120,000
Town of Mount Pleasant	YES	75,000/50,000/250,000
Town of New Castle	NO	75,000/50,000/250,000
Town of North Castle	NO	75,000/50,000/250,000
Town of North Salem	YES	75,000/50,000/250,000
Town of Ossining	NO	Not Adopted (Eligible Funds Available)
Town of Pelham	YES	75,000/50,000/250,000
Town of Pound Ridge	NO	54,000/36,000/180,000
Town of Rye	YES	75,000/50,000/250,000
Town of Scarsdale	YES	75,000/50,000/250,000
Town of Somers	NO	75,000/50,000/250,000
Town of Yorktown	YES	75,000/50,000/250,000

Alternative Veterans Exemption		
School District	Co-op Eligibility	2023
Bedford CSD*	NO	36,000/24,000/120,000
Blind Brook-Rye UFSD*	NO	54,000/36,000/180,000
Briarcliff Manor UFSD	YES	12,000/8,000/40,000
Byram Hills CSD	NO	12,000/8,000/40,000
Chappaqua CSD	NO	12,000/8,000/40,000
Croton- Harmon SD	NO	12,000/8,000/40,000
Harrison CSD	YES	54,000/36,000/180,000
Hastings UFSD	YES	12,000/20,000/40,000
Hendrick Hudson UFSD	N/A	Not Offered
Katonah/Lewisboro UFSD	YES	39,000/26,000/130,000
Lakeland CSD	NO	12,000/8,000/40,000
Mamaroneck UFSD	YES	39,000/26,000/130,000
Mount Pleasant SD	YES	12,000/8,000/40,000
Mount Vernon SD	NO	54,000/36,000/180,000
New Rochelle SD	YES	54,000/36,000/180,000
North Salem CSD	YES	75,000/50,000/250,000
Ossining UFSD*	YES	12,000/8,000/40,000
Peekskill City SD	NO	12,000/8,000/40,000
Pelham Public Schools	YES	75,000/50,000/250,000
Pleasantville UFSD	NO	12,000/8,000/40,000
Pocantico Hills CSD	YES	12,000/20,000/40,000
Port Chester Rye UFSD*	NO	12,000/8,000/40,000
Putnam Valley CSD	YES	12,000/8,000/40,000
Rye City School District	YES	54,000/36,000/180,000
Rye Neck Schools	NO	12,000/8,000/40,000
Scarsdale UFSD	YES	12,000/8,000/40,000
Somers CSD	NO	12,000/8,000/40,000
Tarrytown SD	YES	12,000/8,000/40,000
Valhalla UFSD	YES	12,000/20,000/40,000
White Plains City SD	YES	12,000/20,000/40,000
Yonkers Public Schools	YES	75,000/50,000/250,000
Yorktown CSD	NO	12,000/8,000/40,000

*Extended to Gold Star Parents

As it pertains to the Cold War Veterans' Exemption, a qualified residential parcel receives an exemption equal to 10% or 15% of its assessed value or the first figure in the table below for the municipality multiplied by the applicable equalization rate, whichever is less. Where a Veteran has received a service-connected disability rating from the Veterans' Administration or the Department of Defense, there is an additional exemption which is equal to one-half of the disability rating, multiplied by the assessed value of the property or the last figure in the table below for the municipality multiplied by the applicable equalization rate, which ever is less.

Cold War Veterans Exemption			
Municipality	Co-op Eligibility	Percentage	2023
Westchester County	YES	15%	75,000/250,000
City of Mount Vernon	YES	15%	54,000/180,000
City of New Rochelle	YES	15%	75,000/250,000
City of Peekskill	NO	15%	54,000/180,000
City of Rye	YES	15%	75,000/250,000
City of White Plains	NO	15%	12,000/40,000
City of Yonkers	YES	15%	75,000/250,000
Town of Bedford	NO	15%	54,000/180,000
Town of Cortlandt	YES	15%	75,000/250,000
Town of Eastchester	YES	15%	75,000/250,000
Town of Greenburgh	YES	15%	12,000/40,000
Town of Harrison	YES	15%	75,000/250,000
Town of Lewisboro	N/A	N/A	Not Adopted
Town of Mamaroneck	YES	15%	75,000/250,000
Town of Mount Kisco	NO	N/A	Not Adopted
Town of Mount Pleasant*	YES	15%	75,000/250,000
Town of New Castle	NO	15%	75,000/250,000
Town of North Castle	NO	15%	75,000/250,000
Town of North Salem	NO	15%	75,000/250,000
Town of Ossining*	YES	15%	12,000/40,000
Town of Pelham	YES	15%	75,000/250,000
Town of Pound Ridge	NO	15%	12,000/40,000
Town of Rye	NO	15%	75,000/250,000
Town of Scarsdale	YES	15%	75,000/250,000
Town of Somers	NO	15%	75,000/250,000
Town of Yorktown	NO	15%	75,000/250,000

* The Cold War Veteran's Exemption has not been adopted in the Village of Briarcliff Manor.

PERSONAL EXEMPTION INFORMATION

Volunteer Firefighter or Volunteer Ambulance Worker Exemption

Section 466-d of the Real Property Tax Law authorizes the governing body of a county, city, town, village, or school district in a county having a population of between 900,000 and 950,000 according to the latest federal decennial census (only Westchester County currently satisfies this standard) to partially exempt the residence of a volunteer firefighter or volunteer ambulance worker. The firefighter's exemption does not apply if the area served by the company encompasses an area served by five or more professional firefighters. The ambulance worker's exemption does not apply if the area served by the company encompasses an area served by five or more professional ambulance workers.

For additional information, go to

https://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4_01/sec466_a.htm

The following table indicates which municipalities have adopted this exemption.

Municipality	Adopted Exemption
Westchester County	YES
City of Mount Vernon	NO
City of New Rochelle	YES
City of Peekskill	NO
City of Rye	NO
City of White Plains	NO
City of Yonkers	NO
Town of Bedford	YES
Town of Cortlandt	YES
Town of Eastchester	NO
Town of Greenburgh	YES
Town of Harrison	YES
Town of Lewisboro	YES
Town of Mamaroneck	YES
Town of Mount Kisco	YES
Town of Mount Pleasant	YES
Town of New Castle	YES
Town of North Castle	YES
Town of North Salem	YES
Town of Ossining	NO
Town of Pelham	NO
Town of Pound Ridge	YES
Town of Rye	YES
Town of Scarsdale	NO
Town of Somers	YES
Town of Yorktown	YES

2023											
PROPERTY CLASSIFICATION BREAKDOWN BY GROSS ASSESSED VALUE											
MUNICIPALITY	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
	AGRICULTURE	RESIDENTIAL	VACANT LAND	COMMERCIAL	RECREATION & ENTERTAINMENT	COMMUNITY SERVICES	INDUSTRIAL	PUBLIC SERVICE	WILD AND FORESTED LAND	OTHER	TOTAL
City of Mount Vernon	0	82,859,965	2,780,457	49,125,263	1,590,550	32,321,057	10,612,516	17,809,125	5,500	0	197,104,453
City of New Rochelle	0	187,296,577	3,500,265	89,656,070	4,666,160	52,953,634	1,562,740	25,819,812	645,000	0	366,100,358
City of Peekskill	0	40,986,092	772,705	23,629,910	308,350	7,517,875	1,070,642	51,921,023	504,050	0	126,710,647
City of Rye	0	119,969,223	1,504,657	16,350,224	6,808,892	13,687,342	37,500	9,875,726	262,650	0	170,536,214
City of White Plains	210,900	121,638,506	3,498,672	169,384,761	2,039,425	91,654,260	397,175	19,807,368	2,563,767	0	410,194,854
City of Yonkers	0	279,961,279	12,263,358	201,251,451	12,299,355	154,806,251	3,627,490	56,464,785	1,943,300	0	724,519,270
Town of Bedford	673,328,389	931,260,969	16,474,553	43,969,970	2,809,750	47,521,955	1,430,400	18,271,512	5,749,580	0	1,340,837,078
Town of Cortlandt	36,525	63,670,266	1,364,077	13,653,904	774,494	33,211,823	263,270	26,875,919	1,864,896	0	163,534,976
Town of Eastchester	7,850	72,317,069	2,261,704	24,031,017	1,434,630	14,777,740	93,920	7,812,646	46,100	0	122,583,076
Town of Greenburgh	11,028,800	16,280,653,300	375,520,700	6,585,522,300	211,291,300	3,181,471,500	132,069,100	1,374,390,100	248,187,300	0	28,401,235,400
Town of Harrison	0	100,529,873	1,292,831	20,872,537	1,779,370	44,566,084	0	7,932,605	841,645	0	177,615,045
Town of Lewisboro	2,448,112	274,980,185	5,960,320	7,725,045	1,316,720	13,166,800	0	6,667,417	3,982,300	0	316,246,899
Town of Mamaroneck	0	9,967,486,247	93,416,836	1,454,931,306	117,730,100	469,500,973	22,120,000	339,913,658	87,920,100	0	12,553,019,220
Town of Mount Kisco	0	135,223,367	6,020,579	128,870,486	12,500,285	47,269,900	7,063,926	12,494,222	141,100	0	349,583,867
Town of Mount Pleasant	33,750	102,112,007	5,613,965	20,637,031	1,274,161	46,943,793	901,310	24,895,844	82,850	0	202,684,701
Town of New Castle	89,300	966,802,754	23,394,852	38,167,971	6,112,431	50,359,047	2,481,350	42,252,145	6,642,656	0	1,140,082,708
Town of North Castle	497,620	94,606,453	2,005,825	19,908,049	567,546	10,640,590	291,800	12,760,801	1,388,175	0	142,666,659
Town of North Salem	61,777,700	1,419,141,200	74,375,900	59,312,500	30,182,700	69,337,500	0	186,566,800	45,806,100	0	1,946,500,400
Town of Ossining	0	4,412,139,900	87,835,200	1,612,699,300	50,067,900	690,000,200	16,028,200	303,498,600	51,148,500	0	7,213,407,800
Town of Pelham	0	3,684,428,005	7,412,400	411,577,500	22,728,000	177,536,700	15,415,000	144,009,262	8,918,000	0	4,472,020,667
Town of Pound Ridge	482,500	356,878,107	11,787,199	6,034,350	1,739,400	6,694,771	0	10,268,780	12,651,964	0	408,517,071
Town of Rye	0	7,274,815,798	75,336,967	1,957,793,750	60,496,100	470,155,100	3,780,600	720,384,655	28,871,200	0	10,591,624,170
Town of Scarsdale	0	8,645,324,318	126,948,519	322,911,070	37,074,165	728,663,625	0	181,110,677	70,900,000	0	10,096,032,374
Town of Somers	343,525	434,102,089	5,600,130	36,506,175	2,279,780	39,572,360	0	24,411,564	3,978,100	0	549,886,468
Town of Yorktown	358,600	103,512,113	1,645,225	21,901,639	628,600	13,908,804	204,800	10,967,109	2,993,020	0	156,020,210

NOTE: This table should only be used for analysis within a municipality. It can not be used to compare municipalities because figures have not been adjusted for level of assessment.

2021
**BREAKDOWN OF GROSS AV
 BY PERCENTAGE WITHIN PROPERTY CLASS**

MUNICIPALITY	(100) AGRICULTURE	(200) RESIDENTIAL	(300) VACANT LAND	(400) COMMERCIAL	(500) RECREATION & ENTERTAINMENT	(600) COMMUNITY SERVICES	(700) INDUSTRIAL	(800) PUBLIC SERVICE	(900) WILD AND FORESTED LAND	OTHER	TOTAL
City of Mount Vernon	0.0000%	42.0386%	1.4107%	24.9235%	0.8070%	16.3979%	5.3842%	9.0354%	0.0028%	0.0000%	100%
City of New Rochelle	0.0000%	51.1599%	0.9561%	24.4895%	1.2746%	14.4642%	0.4269%	7.0527%	0.1762%	0.0000%	100%
City of Peekskill	0.0000%	32.3462%	0.6098%	18.6487%	0.2433%	5.9331%	0.8450%	40.9761%	0.3978%	0.0000%	100%
City of Rye	0.0000%	70.3600%	0.8823%	9.5875%	5.1654%	8.0261%	0.0220%	5.7910%	0.1657%	0.0000%	100%
City of White Plains	0.0514%	29.6538%	0.8529%	41.0499%	0.4972%	22.3441%	0.0968%	4.8288%	0.6250%	0.0000%	100%
City of Yonkers	0.0000%	38.6410%	1.6926%	27.7772%	1.6976%	21.3670%	0.4869%	8.0695%	0.2682%	0.0000%	100%
Town of Bedford	50.2170%	39.6231%	1.2287%	3.2793%	0.2096%	3.5442%	0.1067%	1.3627%	0.4288%	0.0000%	100%
Town of Cortlandt	0.0223%	51.1635%	0.8341%	8.3492%	0.4736%	20.3087%	0.1732%	17.6573%	1.0179%	0.0000%	100%
Town of Eastchester	0.0064%	58.9943%	1.8450%	19.6039%	1.1705%	12.0553%	0.0766%	6.2104%	0.0376%	0.0000%	100%
Town of Greenburgh	0.0420%	57.3245%	1.3222%	23.1875%	0.7440%	11.2019%	0.4650%	4.8392%	0.8739%	0.0000%	100%
Town of Hamison	0.0000%	58.5999%	0.7279%	11.6390%	1.0018%	25.0914%	0.0000%	4.4662%	0.4739%	0.0000%	100%
Town of Lewisboro	0.7741%	86.9511%	1.8847%	2.4427%	0.4164%	4.1635%	0.0000%	2.1083%	1.2592%	0.0000%	100%
Town of Mamaroneck	0.0000%	79.4031%	0.7442%	11.5903%	0.9379%	3.7401%	0.1762%	2.7078%	0.7004%	0.0000%	100%
Town of Mount Kisco	0.0000%	38.6812%	1.7222%	36.8640%	3.5758%	13.5218%	2.0207%	3.5740%	0.0404%	0.0000%	100%
Town of Mount Pleasant	0.0167%	50.3797%	2.7698%	10.2805%	0.6286%	23.1610%	0.4447%	12.2781%	0.0409%	0.0000%	100%
Town of New Castle	0.0078%	84.9590%	2.0520%	3.3478%	0.5361%	4.4171%	0.2159%	3.7061%	0.7581%	0.0000%	100%
Town of North Castle	0.3485%	66.2200%	1.4040%	13.9347%	0.3973%	7.5879%	0.2041%	8.9320%	0.9717%	0.0000%	100%
Town of North Salem	3.1738%	72.9073%	3.8210%	3.0471%	1.5506%	3.5622%	0.0000%	9.5847%	2.3533%	0.0000%	100%
Town of Ossining	0.0000%	61.1658%	1.2177%	22.3570%	0.6940%	9.4269%	0.2222%	4.2074%	0.7091%	0.0000%	100%
Town of Pelham	0.0000%	82.3884%	0.1658%	9.2034%	0.5082%	3.9699%	0.3447%	3.2202%	0.1994%	0.0000%	100%
Town of Pound Ridge	0.1132%	87.3594%	2.8854%	1.4771%	0.4258%	2.1284%	0.0000%	2.5137%	3.0970%	0.0000%	100%
Town of Rye	0.0000%	68.6846%	0.7113%	18.4844%	0.5712%	4.4389%	0.0358%	6.8013%	0.2726%	0.0000%	100%
Town of Scarsdale	0.0000%	85.6329%	1.2842%	3.1984%	0.3672%	7.2193%	0.0000%	1.5958%	0.7023%	0.0000%	100%
Town of Somers	0.6247%	78.9440%	1.0190%	6.6389%	0.4146%	7.1965%	0.0000%	4.4394%	0.7231%	0.0000%	100%
Town of Yorktown	0.2298%	66.3453%	1.0545%	14.0377%	0.3389%	8.9148%	0.1313%	7.0293%	1.9184%	0.0000%	100%

**2023
BREAKDOWN OF PARCELS BY PROPERTY CLASS**

MUNICIPALITY	(100) AGRICULTURE	(200) RESIDENTIAL	(300) VACANT LAND	(400) COMMERCIAL	(500) RECREATION & ENTERTAINMENT	(600) COMMUNITY SERVICES	(700) INDUSTRIAL	(800) PUBLIC SERVICE	(900) WILD AND FORESTED LAND	OTHER	TOTAL
City of Mount Vernon	0	8,449	776	1,241	49	259	321	64	1	0	11,160
City of New Rochelle	0	12,225	1,099	2,290	59	260	28	86	27	0	16,074
City of Peekskill	0	4,590	307	1,352	18	73	24	41	18	0	6,423
City of Rye	0	3,917	196	704	42	64	2	119	4	0	5,048
City of White Plains	10	8,450	761	4,475	12	169	10	83	71	0	14,041
City of Yonkers	0	24,875	3,470	6,635	58	1,184	52	167	19	0	36,460
Town of Bedford	25	5,120	617	290	6	99	6	82	44	0	6,289
Town of Cortlandt	3	11,755	1,471	1,276	238	146	18	234	194	0	15,333
Town of Eastchester	1	6,633	780	1,672	18	81	7	136	1	0	9,329
Town of Greenburgh	7	18,778	55	2,151	6,617	159	436	25	655	168	29,051
Town of Harrison	0	5,890	443	431	18	81	0	80	127	0	7,070
Town of Lewisboro	25	4,641	752	58	36	221	0	82	43	0	5,858
Town of Mamaroneck	0	6,484	410	1,823	36	84	18	64	64	0	8,983
Town of Mount Kisco	0	1,752	196	739	9	54	12	30	7	0	2,799
Town of Mount Pleasant	2	11,194	1,703	875	43	228	15	329	9	0	14,398
Town of New Castle	1	5,702	655	108	29	72	4	98	138	0	6,807
Town of North Castle	5	3,904	411	217	18	74	7	115	85	0	4,836
Town of North Salem	45	1,803	312	80	24	45	0	92	49	0	2,450
Town of Ossining	0	6,847	512	2,465	27	164	7	94	61	0	10,177
Town of Pelham	0	3,176	90	303	9	57	5	37	26	0	3,703
Town of Pound Ridge	2	1,937	316	34	9	32	0	73	81	0	2,484
Town of Rye	0	8,858	381	1,702	26	105	2	158	32	0	11,264
Town of Scarsdale	0	5,378	246	122	9	162	0	41	2	0	5,960
Town of Somers	27	8,037	824	103	14	139	0	116	78	0	9,338
Town of Yorktown	12	9,972	1,033	2,500	18	196	2	342	323	0	14,398
TOTALS	165	190,367	17,818	33,646	7,442	4,208	974	2,788	2,159	168	259,733

**2023
BREAKDOWN OF PARCELS
BY PERCENTAGE WITHIN PROPERTY CLASS**

MUNICIPALITY	(100) AGRICULTURE	(200) RESIDENTIAL	(300) VACANT LAND	(400) COMMERCIAL	(500) RECREATION & ENTERTAINMENT	(600) COMMUNITY SERVICES	(700) INDUSTRIAL	(800) PUBLIC SERVICE	(900) WILD AND FORESTED LAND	OTHER	TOTAL
City of Mount Vernon	0.00%	75.71%	6.95%	11.12%	0.44%	2.32%	2.88%	0.57%	0.01%	0.00%	100%
City of New Rochelle	0.00%	76.05%	6.84%	14.25%	0.37%	1.62%	0.17%	0.54%	0.17%	0.00%	100%
City of Peekskill	0.00%	71.46%	4.78%	21.05%	0.28%	1.14%	0.37%	0.64%	0.28%	0.00%	100%
City of Rye	0.00%	77.80%	3.88%	13.95%	0.83%	1.27%	0.04%	2.36%	0.08%	0.00%	100%
City of White Plains	0.07%	60.18%	5.42%	31.87%	0.09%	1.20%	0.07%	0.59%	0.51%	0.00%	100%
City of Yonkers	0.00%	68.23%	9.52%	18.20%	0.16%	3.25%	0.14%	0.46%	0.05%	0.00%	100%
Town of Bedford	0.40%	81.41%	9.81%	4.61%	0.10%	1.57%	0.10%	1.30%	0.70%	0.00%	100%
Town of Cortlandt	0.02%	76.66%	9.59%	8.32%	1.55%	0.95%	0.10%	1.53%	1.27%	0.00%	100%
Town of Eastchester	0.01%	71.10%	8.36%	17.92%	0.19%	0.87%	0.08%	1.46%	0.01%	0.00%	100%
Town of Greenburgh	0.02%	64.64%	0.19%	7.40%	22.78%	0.55%	1.50%	0.09%	2.25%	0.00%	100%
Town of Harrison	0.00%	83.31%	6.27%	6.10%	0.25%	1.15%	0.00%	1.13%	1.80%	0.00%	100%
Town of Lewisboro	0.43%	79.22%	12.84%	0.99%	0.61%	3.77%	0.00%	1.40%	0.73%	0.00%	100%
Town of Mamaroneck	0.00%	72.18%	4.56%	20.29%	0.40%	0.94%	0.20%	0.71%	0.71%	0.00%	100%
Town of Mount Kisco	0.00%	62.59%	7.00%	26.40%	0.32%	1.93%	0.43%	1.07%	0.25%	0.00%	100%
Town of Mount Pleasant	0.01%	77.75%	11.83%	6.08%	0.30%	1.58%	0.10%	2.29%	0.06%	0.00%	100%
Town of New Castle	0.01%	83.77%	9.62%	1.59%	0.43%	1.06%	0.06%	1.44%	2.03%	0.00%	100%
Town of North Castle	0.10%	80.73%	8.50%	4.49%	0.37%	1.53%	0.14%	2.38%	1.76%	0.00%	100%
Town of North Salem	1.84%	73.59%	12.73%	3.27%	0.98%	1.84%	0.00%	3.76%	2.00%	0.00%	100%
Town of Ossining	0.00%	67.28%	5.03%	24.22%	0.27%	1.61%	0.07%	0.92%	0.60%	0.00%	100%
Town of Pelham	0.00%	85.77%	2.43%	8.18%	0.24%	1.54%	0.14%	1.00%	0.70%	0.00%	100%
Town of Pound Ridge	0.08%	77.98%	12.72%	1.37%	0.36%	1.29%	0.00%	2.94%	3.26%	0.00%	100%
Town of Rye	0.00%	78.64%	3.38%	15.11%	0.23%	0.93%	0.02%	1.40%	0.28%	0.00%	100%
Town of Scarsdale	0.00%	90.23%	4.13%	2.05%	0.15%	2.72%	0.00%	0.69%	0.03%	0.00%	100%
Town of Somers	0.29%	86.07%	8.82%	1.10%	0.15%	1.49%	0.00%	1.24%	0.84%	0.00%	100%
Town of Yorktown	0.08%	69.26%	7.17%	17.36%	0.13%	1.36%	0.01%	2.38%	2.24%	0.00%	100%
TOTAL	0.13%	75.66%	7.30%	11.49%	1.28%	1.58%	0.27%	1.37%	0.90%	0.00%	100%

**2023 Effective Tax Rates for One, Two and Three-Family Houses
Westchester County, NY**

City/Town	Village	School District	2021 City/Town S&P	2022 Village S&P	2023 County Item	2023 City/Town Item	2023 Village Item	2023 School Item	2023 S.O.	Effective County Rate / %	Effective City/Town Rate / %	Effective Village Rate / %	Effective School Rate / %	Effective Special District Rate / %	Overall Effective Rate / %
Bedford		Bedford	2.30	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Canton		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Canton	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Catskill		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Catskill	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Greenburgh		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Greenburgh	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Harrison		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Harrison	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Katonah		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Katonah	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Middletown		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Middletown	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Newburgh		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Newburgh	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Roseton		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Roseton	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Sharonville		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Sharonville	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Tarrytown		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Tarrytown	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Yorkville		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Yorkville	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400

1 The effective tax rates of some villages perhaps may be slightly over-stated because of the exclusion of library districts and special district levies which may apply only to the unincorporated area of the town

2 Special district figures are based on the largest extent of each type (i.e., water, sewer & refuse) and are approximate only. They do not represent the effective special district tax rates of any specific parcel.

* except in non-attaching villages where the appropriate town rate is used
Source: Westchester County Tax Commission

**2023 Effective Tax Rates for One, Two and Three-Family Houses
Westchester County, NY**

City/Town	Village	School District	2021 City/Town ER	2022* City/Town ER	2021 County Nom.	2022 City/Town Nom.	2023 Village Nom.	2023 School Nom.	2023 S.D. Nom.	Effective County Rate / %	Effective City/Town Rate / %	Effective Village Rate / %	Effective School Rate / %	Effective District Rate / %	Overall Effective Tax Rate / %
Albany		Albany	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Hills	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany West	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany East	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany South	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany North	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Center	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Westside	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Eastside	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Southside	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Northside	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Central	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Eastside	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Westside	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Southside	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Northside	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Central	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Eastside	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Westside	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Southside	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Northside	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000
Albany		Albany Central	27.74	27.74	36.76	0.00	168.95	14.66	0.2831	0.2831	0.0000	0.0000	0.0000	0.0000	1.0000

NOTES
 1. The effective tax rates of some village portions may be slightly off because of the exclusion of library districts and special district levies which may apply only to the unincorporated areas of the town.
 2. Special district figures are based on the largest district of each type (fire, water, sewer & refuse) and are approximate only. They do not represent the effective special district tax rates of any specific parcel.
 * except a non-assessing village where the appropriate town rate is used

Source: Westchester County Tax Commission

HISTORY OF COUNTY TAX RATES PER \$1,000 of ASSESSED VALUE

11/27/2023	TAX YEAR									
MUNICIPALITY	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
City of Mount Vernon	136.87	138.88	136.57	121.01	118.83	111.03	103.25	109.36	102.95	101.98
City of New Rochelle	118.69	122.73	130.67	125.99	127.35	112.61	112.82	114.75	120.64	123.53
City of Peekskill	100.19	100.56	107.55	96.8	88.9	92.37	89.64	89.94	89.23	86.01
City of Rye	175.91	173.24	191.33	198.25	207.88	204.59	200.24	196.32	184.87	187.92
City of White Plains	106.22	111.83	114.27	122.08	118.14	103.32	102.96	103.89	103.73	100.99
City of Yonkers	137.93	140.03	145.10	136.76	130.18	120.48	109.97	112.48	116.98	117.86
Town of Bedford	27.74	25.32	28.14	27.82	29.04	31.39	31.15	32.78	34.02	32.12
Town of Cortlandt	193.16	192.60	198.57	200.19	192.92	189.69	192.72	184.46	189.11	183.97
Town of Eastchester	251.42	266.13	270.96	278.7	282.22	276.01	269.46	265.05	250.99	248.24
Town of Greenburgh	2.59	2.89	3.06	3.10	3.18	3.23	3.27	108.68	105.83	105.21
Town of Harrison	200.70	202.93	209.03	215.45	206.97	206.10	205.64	209.96	205.40	211.55
Town of Lewisboro	31.58	29.56	30.84	32.16	31.58	32.14	33.11	33.85	34.25	33.88
Town of Mamaroneck	2.59	2.88	3.05	3.09	3.18	3.23	3.29	3.37	3.54	3.70
Town of Mount Kisco	17.12	17.95	19.25	19.67	19.44	18.62	18.75	19.06	19.45	17.53
Town of Mount Pleasant	214.27	220.88	223.23	220.47	224.34	224.22	216.17	227.28	218.65	230.32
Town of New Castle	15.40	14.86	16.00	16.21	16.62	16.92	16.82	17.36	17.02	17.48
Town of North Castle	133.41	128.35	128.30	134.19	140.39	144.62	139.95	149.26	148.60	155.86
Town of North Salem	2.58	2.87	3.14	3.08	3.17	3.21	29.21	29.38	32.36	33.10
Town of Ossining	2.88	2.88	3.05	3.09	3.17	3.22	3.29	59.49	59.24	58.71
Town of Pelham	2.58	2.72	3.05	2.92	3.17	3.21	3.27	3.19	3.52	3.68
Town of Pound Ridge	16.08	14.64	15.93	16.73	17.64	18.01	17.90	18.89	19.43	20.06
Town of Rye	2.58	2.87	3.03	3.17	3.17	3.26	3.28	3.36	3.54	3.65
Town of Scarsdale	3.03	2.96	3.18	3.33	3.45	3.63	3.74	3.40	3.59	216.63
Town of Somers	23.87	24.23	26.22	25.71	25.90	25.37	24.66	25.93	26.85	26.57
Town of Yorktown	134.16	136.03	137.02	138	135.31	135.58	133.93	131.51	140.92	133.28

This does not include special districts only the operating budget.

HISTORICAL EQUALIZED TAXABLE FULL VALUES BY ASSESSMENT YEAR

11/27/2023	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
MUNICIPALITY										
City of Mount Vernon	8,555,006,140	7,303,408,408	6,617,435,318	6,425,985,043	5,809,527,307.69	5,364,708,781	5,041,007,219	4,562,480,934	4,740,292,094	4,234,740,419
City of New Rochelle	13,723,089,897	12,176,443,945	11,318,078,667	11,318,395,427	10,829,206,983.61	10,703,764,217	9,347,706,434	9,178,172,543	9,066,882,253	9,107,320,307
City of Peekskill	2,690,178,996	2,478,761,744	2,217,354,895	2,248,656,926	1,984,287,547.17	1,762,660,197	1,797,827,299	1,700,151,589	1,659,509,571	1,573,960,907
City of Rye	11,485,421,240	10,067,372,789	8,590,129,880	8,841,673,063	9,056,729,871.79	9,203,630,915	8,914,290,508	8,602,610,732	8,211,929,591	7,278,970,157
City of White Plains	11,747,291,172	11,064,013,682	10,673,790,414	10,723,958,038	10,988,843,791.82	10,284,754,509	8,871,508,833	8,641,481,656	8,383,910,273	7,948,740,057
City of Yonkers	26,046,579,721	24,243,687,105	22,002,036,373	21,591,836,729	20,344,587,117.90	19,181,304,735	17,505,638,704	15,741,068,833	15,765,722,833	15,521,067,180
Town of Bedford	7,076,379,482	6,424,730,913	5,236,274,837	5,467,643,820	5,342,271,445.35	5,411,455,938	5,735,147,959	5,576,147,152	5,705,278,190	5,602,351,400
Town of Cortlandt	9,078,906,443	8,227,754,403	7,348,886,467	7,187,588,386	7,113,643,589.74	6,865,416,848	6,375,522,471	6,292,131,404	5,856,102,500	5,759,292,806
Town of Eastchester	10,815,733,617	9,824,638,835	9,357,303,056	8,989,742,389	9,157,190,000.00	9,050,627,788	8,781,464,786	8,376,062,459	8,180,418,031	7,422,767,376
Town of Greenburgh	24,328,028,173	23,269,500,966	21,802,023,349	20,841,712,024	20,781,428,858.00	20,483,090,623	19,854,801,239	19,317,981,909	17,754,276,926	16,517,759,910
Town of Harrison	10,782,338,889	9,725,502,093	8,922,840,915	8,674,094,014	8,888,909,103.45	8,478,051,104	8,398,967,134	8,284,922,563	8,332,099,500	7,755,967,514
Town of Lewisboro	4,225,239,899	3,614,616,748	3,034,357,850	2,973,872,409	3,072,296,989.58	2,957,790,579	2,965,423,630	3,012,056,184	3,028,967,455	2,928,415,019
Town of Mamaroneck	11,692,430,984	10,847,823,701	10,168,886,867	9,776,537,432	9,796,082,868.00	9,789,917,728	9,791,065,824	9,499,416,830	9,235,938,795	8,725,733,212
Town of Mount Kisco	2,110,288,331	1,936,636,605	1,820,699,550	1,850,751,432	1,863,825,860.97	1,800,269,840	1,704,726,249	1,710,999,948	1,692,141,680	1,643,744,806
Town of Mount Pleasant	12,786,626,018	11,858,875,620	10,970,989,084	10,434,100,219	10,266,974,928.57	10,184,072,958	10,156,649,720	9,574,223,553	9,886,591,351	9,000,366,149
Town of New Castle	7,244,801,574	6,377,903,707	5,502,231,961	5,567,888,368	5,610,249,223.10	5,600,171,702	5,809,185,207	5,482,898,908	5,520,232,906	5,173,641,283
Town of North Castle	7,350,164,000	6,270,479,485	5,424,725,625	5,099,522,437	5,268,788,956.52	5,338,749,823	5,415,568,447	5,046,891,154	5,215,940,400	4,924,057,004
Town of North Salem	1,694,476,095	1,577,801,308	1,464,579,918	1,439,866,020	1,394,961,852.00	1,385,903,681	1,363,909,149	1,308,580,871	1,275,615,917	1,341,924,499
Town of Ossining	6,308,733,555	5,774,183,832	5,217,258,678	5,189,015,099	4,989,979,954.00	4,890,803,266	4,775,658,451	4,725,828,671	4,579,616,819	4,359,824,555
Town of Pelham	4,182,501,486	3,860,510,884	3,533,133,061	3,500,435,117	3,408,559,236.00	3,278,934,688	3,147,248,841	3,011,695,285	2,887,989,190	2,784,975,900
Town of Pound Ridge	2,652,353,154	2,350,680,224	1,918,761,402	1,974,751,690	2,046,878,548.21	2,096,045,733	2,101,894,885	2,046,448,072	2,099,956,736	2,050,552,148
Town of Rye	9,342,859,314	8,854,287,948	8,268,953,132	8,268,918,427	7,576,428,083.00	7,342,325,566	7,289,937,391	6,987,008,719	6,846,451,939	6,287,651,965
Town of Scarsdale	12,003,651,826	10,415,392,723	9,029,672,551	9,094,155,679	9,486,828,303.96	9,547,512,613	9,907,771,796	10,140,760,381	9,075,643,390	9,155,201,048
Town of Somers	5,082,651,401	4,626,908,686	4,239,327,291	4,306,123,608	4,169,154,670.01	4,081,688,634	3,935,339,424	3,739,913,562	3,821,761,869	3,790,137,202
Town of Yorktown	7,652,549,651	6,833,367,720	6,186,718,585	5,857,273,991	5,810,247,455.36	5,490,153,277	5,391,386,429	5,218,502,276	4,992,715,938	5,074,229,084
TOTAL COUNTY TAXABLE FULL VALUE	230,658,380,867	208,996,484,095	190,888,448,724	187,614,057,567	185,037,881,544	180,383,803,699	174,189,428,026	167,768,214,049	163,815,785,748	155,963,411,807

HISTORICAL PERCENT OF TOTAL FULL VALUE BY ASSESSMENT YEAR

11/27/2023	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
MUNICIPALITY										
City of Mount Vernon	3.70883081%	3.47788848%	3.487984331%	3.425098000%	3.138642142	2.974058418	2.893980	2.719864703	2.893872348	2.715214017
City of New Rochelle	5.949581731%	5.798431884%	5.931465894%	6.032788000%	5.853428483	5.833891262	5.388403	5.47107192	5.534881852	5.893985408
City of Peekskill	1.186314678%	1.180388231%	1.182047508%	1.198550000%	1.07236828	0.977173428	1.032110	1.013453558	1.013033978	1.009185993
City of Rye	4.979450603%	4.794090600%	4.601822880%	4.712875000%	4.894527432	5.182258005	5.117584	5.127881828	5.012904924	4.887101132
City of White Plains	5.092983393%	5.268691745%	5.593805283%	5.715649000%	5.938696525	5.701803069	5.093024	5.151152631	5.117889118	5.098541532
City of Yonkers	11.292373367%	11.544852747%	11.603365434%	11.482808000%	10.96482278	10.63916521	10.049771	9.383188193	9.824055802	9.95174894
Town of Bedford	3.087931377%	3.059481756%	2.744170800%	2.914293000%	2.887123113	2.969971837	3.292478	3.323919001	3.482740179	3.582093388
Town of Cortlandt	3.935251394%	3.918082918%	3.851325382%	3.831025000%	3.844425647	3.68513548	3.680108	3.750714348	3.57480884	3.692720324
Town of Eastchester	4.689110952%	4.678500489%	4.903874748%	4.792530000%	4.948819087	5.01743501	5.041331	4.98293731	4.993688852	4.75930048
Town of Greenburgh	10.547303478%	11.078192091%	11.425788918%	11.108782000%	11.22009849	11.35528904	11.398281	11.5153717	10.83795243	10.5807918
Town of Harrison	4.874632823%	4.631291507%	4.676188502%	4.623354000%	4.803832074	4.70001324	4.821743	4.938809182	5.086261858	4.9729404
Town of Lewisboro	1.831832989%	1.721378480%	1.580213627%	1.585086000%	1.880381091	1.63872284	1.702413	1.785474825	1.848008287	1.877828484
Town of Mamaroneck	5.069199014%	5.165741811%	5.328200883%	5.210884000%	5.294988881	5.427278318	5.620930	5.682564354	5.638002927	5.594730913
Town of Mount Kisco	0.914905881%	0.922227827%	0.954172839%	0.986484000%	1.007287185	0.988023248	0.978882	1.019820222	1.032953981	1.06392882
Town of Mount Pleasant	5.543582176%	5.647205805%	5.748557966%	5.581450000%	5.548880022	5.845787829	5.838807	5.707158342	6.035188432	5.770818967
Town of New Castle	3.140949991%	3.037162805%	2.883550557%	2.867714000%	3.031948311	3.104590998	3.220164	3.288213984	3.380780806	3.317214725
Town of North Castle	3.188629380%	2.988007108%	2.842931863%	2.718082000%	2.84741098	2.95988544	3.109011	3.008431618	3.184027847	3.157187283
Town of North Salem	0.734632222%	0.761350189%	0.767541292%	0.767382000%	0.753879085	0.78830811	0.783003	0.790039791	0.778888252	0.88048812
Town of Ossining	2.735122080%	2.749670740%	2.734204818%	2.784914000%	2.688734285	2.711224528	2.741847	2.817047557	2.795588325	2.795414965
Town of Palham	1.813304048%	1.838378224%	1.851808378%	1.888757000%	1.842087257	1.817758954	1.888797	1.786288808	1.782948285	1.78585877
Town of Pound Ridge	1.149915381%	1.119395714%	1.005583839%	1.052557000%	1.106194327	1.181983786	1.208572	1.219878506	1.28180133	1.314764869
Town of Rye	4.05088510%	4.216418887%	4.333804025%	4.407383000%	4.084528115	4.070388244	4.180804	4.153008014	4.178380315	4.031491889
Town of Scarsdale	5.204127361%	4.959817950%	4.732173878%	4.847250000%	5.128985478	5.292895184	5.887929	6.044868888	5.540151914	5.870095391
Town of Somers	2.203558860%	2.203337442%	2.221701853%	2.295195000%	2.253135755	2.282781975	2.288230	2.229347507	2.332983122	2.430148995
Town of Yorktown	3.317727272%	3.254054915%	3.242288938%	3.121989000%	3.140031331	3.043599618	3.095117	3.110728322	3.047782409	3.25347402
TOTAL COUNTY TAXABLE PERCENT	100%	100%	100	100	100	100	100	100	100	100