

ACT NO. 95 - 2023

HONORABLE BOARD OF LEGISLATORS
THE COUNTY OF WESTCHESTER

Your Committee is in receipt of a communication from the County Executive recommending the adoption of an Act authorizing and directing the Commissioner of Finance of the County of Westchester to pay Mortgage Tax receipts to cities, towns and villages. The Mortgage Taxes to be distributed to the cities, town and villages for the period from October 1, 2022 through March 31, 2023 totals \$16,011,812.75 and will be apportioned as prescribed in the attached report of the County Clerk and the Commissioner of Finance in accordance with the requirements of Section 261(3) of the New York State Tax Law.

Approval of this Act requires an affirmative vote by a majority of all members of the Board of Legislators. After due consideration, your Committee recommends the adoption of the attached Act.

Dated: May 15th, 2023

White Plains, New York

David J. Iuliano

David J. Iuliano

Call Paul

NY HQ

Henry Zeller Johnson

Nancy Barr

NYC

COMMITTEE ON Budget & Appropriations

FISCAL IMPACT STATEMENT

SUBJECT: Mtge Tax Receipts to Cities, Towns & Villages

NO FISCAL IMPACT PROJECTED

OPERATING BUDGET IMPACT

(To be completed by operating department and reviewed by Budget Department)

A) GENERAL FUND AIRPORT SPECIAL REVENUE FUND (Districts)

B) EXPENSES AND REVENUES

Total Current Year Cost \$ 0

Total Current Year Revenue \$ 0

Source of Funds (check one): Current Appropriations

Transfer of Existing Appropriations

Additional Appropriations

Other (explain)

Identify Accounts:

Potential Related Operating Budget Expenses:

Annual Amount \$ none

Describe: 711-5574

Potential Related Revenues: Annual Amount \$ _____

Describe: Pass Through

Anticipated Savings to County and/or Impact on Department Operations:

Current Year: None

Next Four years: None

Prepared by: Mario Arena 4-21-23

Title: Deputy Finance Commissioner

Department: Finance

Reviewed By: 

Budget Director

5/16/23

If you need more space, please attach additional sheets.

2022 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	\$ 146,559,703	\$ 196,806	\$ 42,000	\$ -	\$ 146,798,509
City of New Rochelle	\$ 265,217,742	\$ 200,236	\$ 28,500	\$ -	\$ 265,446,478
City of Peekskill	\$ 63,913,393	\$ 29,660	\$ 9,000	\$ -	\$ 63,952,053
City of Rye	\$ 147,873,288	\$ 114,092	\$ 3,000	\$ -	\$ 147,990,380
City of White Plains	\$ 285,150,486	\$ 272,567	\$ 28,500	\$ -	\$ 285,451,553
City of Yonkers	\$ 459,682,317	\$ 927,858	\$ 19,500	\$ -	\$ 460,629,675
Town of Bedford	\$ 598,140,948	\$ -	\$ 1,500	\$ -	\$ 598,142,448
Town of Cortlandt	\$ 109,869,073	\$ 370,836	\$ 12,000	\$ -	\$ 110,251,909
Town of Eastchester	\$ 100,953,715	\$ 232,565	\$ 7,500	\$ -	\$ 101,193,780
Town of Greenburgh	\$ 23,227,989,427	\$ 31,487,559	\$ 24,000	\$ -	\$ 23,259,500,986
Town of Harrison	\$ 125,322,877	\$ 134,600	\$ 1,500	\$ -	\$ 125,458,977
Town of Lewisboro	\$ 295,668,510	\$ 22,000	\$ 1,500	\$ -	\$ 295,692,010
Town of Mamaroneck	\$ 10,836,398,468	\$ 11,423,733	\$ 1,500	\$ -	\$ 10,847,823,701
Town of Mount Kisco	\$ 292,043,300	\$ -	\$ 1,500	\$ -	\$ 292,044,800
Town of Mount Pleasant	\$ 143,193,533	\$ 294,362	\$ 4,500	\$ -	\$ 143,492,395
Town of New Castle	\$ 1,068,297,371	\$ -	\$ 1,500	\$ -	\$ 1,068,298,871
Town of North Castle	\$ 121,605,402	\$ 40,400	\$ 1,500	\$ -	\$ 121,647,302
Town of North Salem	\$ 1,577,763,830	\$ 35,978	\$ 1,500	\$ -	\$ 1,577,801,308
Town of Ossining	\$ 5,770,971,062	\$ 3,203,770	\$ 9,000	\$ -	\$ 5,774,183,832
Town of Pelham	\$ 3,859,102,911	\$ 1,406,473	\$ 1,500	\$ -	\$ 3,860,510,884
Town of Pound Ridge	\$ 377,519,244	\$ -	\$ -	\$ -	\$ 377,519,244
Town of Rye	\$ 8,844,199,309	\$ 10,084,139	\$ 4,500	\$ -	\$ 8,854,287,948
Town of Scarsdale	\$ 9,107,918,696	\$ 10,757,633	\$ -	\$ -	\$ 9,118,676,329
Town of Somers	\$ 500,141,171	\$ 24,658	\$ 3,000	\$ -	\$ 500,168,829
Town of Yorktown	\$ 131,464,026	\$ 413,971	\$ 6,000	\$ -	\$ 131,883,997
TOTALS:	\$ 68,456,959,802	\$ 71,673,896	\$ 214,500	\$ -	\$ 68,528,848,198

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.

County of Westchester
Mortgage Tax Allocation - Dept of Finance
10-01-22 thru 3-31-23

Town/City	Village	2022 Taxable Assessed Value	2022 Detail taxable Village/town Outside Breakdown	6/15/2023 Tax to be Distributed	% of Distribution	6/15/2023 Distribution
Bedford		598,140,948		428,127.79	1.000000	\$ 428,127.79
Cortlandt		109,869,073	81,747,143	567,602.05	0.872021	\$ 494,960.75
	Buchanan		6,968,630		0.031713	\$ 18,000.56
	Croton		21,153,300		0.096266	\$ 54,640.75
Eastchester		100,953,715	54,277,335	538,527.48	0.768823	\$ 414,032.24
	Bronxville		33,474,243		0.165790	\$ 89,282.50
	Tuckahoe		13,202,137		0.065387	\$ 35,212.74
Greenburgh		23,227,989,427	11,765,431,233	1,794,290.78	0.753260	\$ 1,351,567.09
	Ardley		1,285,564,483		0.027673	\$ 49,652.95
	Dobbs Ferry		2,371,674,008		0.051052	\$ 91,602.26
	Elmsford		1,153,689,188		0.024834	\$ 44,559.47
	Hastings		2,162,050,689		0.046540	\$ 83,505.88
	Irvington		2,044,619,765		0.044012	\$ 78,970.30
	Tarrytown		2,444,960,061		0.052630	\$ 94,432.82
Harrison		125,322,877		616,846.22	0.500000	\$ 308,423.11
	Harrison				0.500000	\$ 308,423.11
Lewisboro		295,668,510		261,033.32	1.000000	\$ 261,033.32
Mamaroneck		10,836,398,468	4,725,749,652	735,330.88	0.718050	\$ 528,004.21
	Larchmont		3,220,109,462		0.148578	\$ 109,254.28
	Mamaroneck		2,890,539,354		0.133372	\$ 98,072.38 (1)
Mt. Kisco		292,043,300		209,093.74	0.500000	\$ 104,546.87
	Mt. Kisco				0.500000	\$ 104,546.87
Mt. Pleasant		143,193,533	103,045,551	773,563.54	0.859812	\$ 665,119.34
	Briarcliff Manor		2,421,634		0.008456	\$ 6,541.10 (2)
	Pleasantville		20,169,283		0.070427	\$ 54,479.49
	Sleepy Hollow		17,557,065		0.061305	\$ 47,423.60
Mt. Vernon		146,559,703		665,439.66	1.000000	\$ 665,439.66
New Castle		1,068,297,371		458,882.39	1.000000	\$ 458,882.39
New Rochelle		265,217,742		901,372.78	1.000000	\$ 901,372.78
No. Castle		121,605,402		521,687.11	1.000000	\$ 521,687.11
No. Salem		1,577,763,830		65,220.90	1.000000	\$ 65,220.90
Ossining		5,770,971,062	1,102,861,054	471,244.70	0.595552	\$ 280,650.94
	Briarcliff Manor		2,092,116,034		0.181262	\$ 85,418.78 (2)
	Ossining		2,575,993,974		0.223185	\$ 105,174.98
Peekskill		63,913,393		214,563.57	1.000000	\$ 214,563.57
Pelham		3,859,102,911		280,890.73	0.500000	\$ 140,445.37
	Pelham		1,728,208,805		0.223913	\$ 62,895.17
	Pelham Manor		2,130,894,106		0.276087	\$ 77,550.20
Pound Ridge		377,519,244		169,202.82	1.000000	\$ 169,202.82
Rye City		147,873,288		658,263.94	1.000000	\$ 658,263.94
Rye Town		8,844,199,309		1,190,384.46	0.500000	\$ 595,192.23
	Mamaroneck		1,909,031,584		0.107926	\$ 128,472.99 (1)
	Port Chester		3,703,951,369		0.209400	\$ 249,266.55
	Rye Brook		3,231,216,356		0.182674	\$ 217,452.68
Scarsdale		9,107,918,696		867,212.27	0.500000	\$ 433,606.14
	Scarsdale				0.500000	\$ 433,606.14
Somers		500,141,171		342,564.55	1.000000	\$ 342,564.55
White Plains		285,150,486		784,532.81	1.000000	\$ 784,532.81
Yonkers		459,682,317		1,982,870.72	1.000000	\$ 1,982,870.72
Yorktown		131,464,026		513,063.54	1.000000	\$ 513,063.54
		<u>68,456,959,802.00</u>	<u>52,892,677,498.00</u>	<u>16,011,812.75</u>		<u>\$ 16,011,812.75</u>
		68,456,959,802.00		16,011,812.75		

(1) (2) combined payments

**2022 VILLAGE/TOWN-OUTSIDE BREAKDOWN
OF COUNTY TAXABLE ASSESSED VALUE**

MUNICIPALITY		TAXABLE ASSESSED VALUE (\$)
TOWN	VILLAGE	
Cortlandt	Buchanan	6,968,630
	Croton	21,153,300
	Unincorporated Area	81,747,143
Eastchester	Bronxville	33,474,243
	Tuckahoe	13,202,137
	Unincorporated Area	54,277,335
Greenburgh	Ardsley	1,285,564,483
	Dobbs Ferry	2,371,674,008
	Elmsford	1,153,689,188
	Hastings	2,162,050,689
	Irvington	2,044,619,765
	Tarrytown*	2,446,765,375
	Unincorporated Area	11,765,431,233
Mamaroneck	Larchmont	3,220,109,462
	Mamaroneck	2,890,539,354
	Unincorporated Area	4,725,749,652
Mt. Pleasant	Briarcliff Manor	2,421,634
	Pleasantville	20,169,283
	Sleepy Hollow	17,557,065
	Unincorporated Area	103,045,551
Ossining	Briarcliff Manor	2,092,116,034
	Ossining	2,575,993,974
	Unincorporated Area	1,102,861,054
Pelham	Pelham	1,728,208,805
	Pelham Manor	2,130,894,106
Rye Town	Mamaroneck	1,909,031,584
	Port Chester	3,703,951,369
	Rye Brook	3,231,216,356

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

*Chart represents Assessment Roll number. Assessment Roll is incorrect by +1,805,314

PART II

DISTRIBUTION STATEMENT

(Columns 1 through 5)

The "Taxes collected" shown in column 2 were produced by mortgages covering real property in the respective tax districts. Additions and deductions to make adjustments and correct errors are recorded in columns 3 and 4, respectively. Authority for these additions and deductions is given by the orders of the Tax Department noted on the bottom of this part.

CREDIT STATEMENT

(Column 6)

This column is the net amount due each tax district for which the Board of Supervisors shall issue its warrant or warrants.

1	2	3	4	5	6
Tax districts	Taxes collected	*Additions	*Deductions	Amount of "Taxes Collected" as adjusted and corrected	Net Amount due each tax district
BEDFORD	432,579.42			432,579.42	428,127.79
CORTLANDT	573,503.92			573,503.92	567,602.05
EASTCHESTER	544,127.04			544,127.04	538,527.48
GREENBURGH	1,812,947.64			1,812,947.64	1,794,290.78
HARRISON	623,260.13			623,260.13	616,846.22
LEWISBORO	263,747.52			263,747.52	261,033.32
MAMARONECK	742,976.78			742,976.78	735,330.88
MT. KISCO	211,267.88			211,267.88	209,093.74
MT PLEASANT	781,606.98			781,606.98	773,563.54
MT VERNON	672,358.84			672,358.84	665,439.66
NEW CASTLE	463,653.80			463,653.80	458,882.39
NEW ROCHELLE	910,745.17			910,745.17	901,372.78
NORTH CASTLE	527,111.56			527,111.56	521,687.11
NORTH SALEM	65,899.06			65,899.06	65,220.90
OSSINING	477,027.16		882.50	476,144.66	471,244.70
PEEKSKILL	216,794.58			216,794.58	214,563.57
PELHAM	283,811.40			283,811.40	280,890.73
POUND RIDGE	170,962.17			170,962.17	169,202.82
RYE CITY	665,108.50			665,108.50	658,263.94
RYE TOWN	1,202,761.96			1,202,761.96	1,190,384.46
SCARSDALE	876,229.46			876,229.46	867,212.27
SOMERS	346,126.50			346,126.50	342,564.55
WHITE PLAINS	766,151.70	26,538.60		792,690.30	784,532.81
YONKERS	2,003,488.41			2,003,488.41	1,982,870.72
YORKTOWN	518,398.32			518,398.32	513,063.54
Total tax districts					
Totals	16,152,645.90	\$26,538.60	882.50	16,178,302.00	16,011,812.75

*see refund, adjustment and special adjustment orders of Commissioner of Taxation and Finance, case numbers



NEW YORK STATE MORTGAGE TAX SEMI-ANNUAL REPORT
 COUNTY OF WESTCHESTER FOR THE PERIOD
 CASH STATEMENT FOR TAXES COLLECTED PURSUANT TO ARTICLE 11


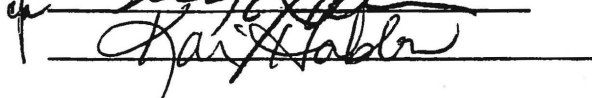
PART 1

10/01/2022

THROUGH

03/31/2023

Months	BASIC TAX DISTRIBUTED					TREASURER			ALL OTHER TAXES DISTRIBUTED				
	1 Basic tax collected	2 Interest received by recording officer	3 Recording officer's expense	4 Refunds or adjustments	5 Amount paid treasurer (Col 1 + Col 2 - Col 3 - Col 4)	6 Interest received by treasurer	7 Treasurer's expense	8 Tax districts share (Col 5 + Col 6 - Col 7)	9 Local tax	10 Additional tax	11 Special assistance fund	12 Special additional tax	13 County Tax
Oct-22	\$3,406,799.09	\$577.60	\$30,821.22	\$0.00	\$3,376,555.47				\$344,280.99	\$2,038,952.12	\$1,342,927.24	\$260,501.10	\$1,688,277.73
Nov-22	\$2,900,856.43	\$551.23	\$30,234.35	\$26,538.60	\$2,897,711.91				\$375,649.33	\$1,722,764.52	\$1,098,898.10	\$287,275.25	\$1,417,119.85
Dec-22	\$3,009,293.25	\$2,334.95	\$30,165.69	\$0.00	\$2,981,462.51				\$471,459.52	\$1,794,365.65	\$1,063,734.88	\$363,657.39	\$1,488,738.32
Jan-23	\$2,540,450.06	\$4,365.02	\$28,697.10	\$0.00	\$2,516,117.98				\$349,469.11	\$1,889,806.68	\$889,520.58	\$332,027.61	\$1,266,741.63
Feb-23	\$1,796,558.00	\$3,268.55	\$30,634.67	(\$882.50)	\$1,768,309.38				\$196,505.25	\$1,083,202.35	\$740,176.83	\$96,921.31	\$884,154.69
Mar-23	\$2,498,689.07	\$3,272.35	\$30,305.92	\$0.00	\$2,471,655.50				\$256,839.51	\$1,577,654.15	\$845,264.29	\$351,157.47	\$1,235,827.75
Totals	\$16,152,645.90	\$14,369.70	\$180,858.95	\$25,656.10	\$16,011,812.75	\$0.00	\$0.00	\$0.00	\$1,994,203.71	\$10,108,745.47	\$5,980,521.92	\$1,691,540.13	\$7,980,859.97


 Recording Officer

 Treasurer

ACT NO. 95 - 2023

An act to authorize the Commissioner
of the Westchester County Department
of Finance to pay Mortgage Tax Receipts
to Cities, Towns and Villages

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

Section 1. The County of Westchester is hereby authorized and directed to pay, pursuant to Section 261(3) of the New York State Tax Law, as amended, from money on hand applicable for distribution to the Cities, Towns and Villages, an amount totaling \$16,011,812.75 in accordance with the attached report of the County Clerk and Commissioner of Finance representing the statement of mortgage taxes received and expenses incurred by the County Clerk for the period of October 1, 2022 through March 31, 2023.

§2. The Commissioner of Finance, or her duly authorized designee is hereby authorized and directed to pay the amount set forth in Section 1 of this Act to the Cities, Towns and Villages, as set forth in the attached report.

§3. This Act shall take effect immediately.

STATE OF NEW YORK)
) ss.
WESTCHESTER COUNTY)

I **HEREBY CERTIFY** that I have compared the foregoing Act, Act No. 95 - 2023, 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 May 15, 2023, and approved by the County Executive on May 18, 2023.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of said County Board of Legislators on this 19th day of May, 2023.



Malika Vanderberg

The Clerk of the Westchester County
Board of Legislators

County of Westchester, New York

