



George Latimer
County Executive

February 9, 2024

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

Members of the Board of Legislators:

As you know, on January 22, 2024 your Honorable Board adopted Act Nos. 5 and 6 of 2024 ("Approved Acts"), authorizing the County of Westchester ("County") to (i) fix the tax distribution spreadsheets apportioned for the County General Fund (for County Purposes and for County Share of MTA), for County Water District No. 1, for the Refuse Disposal District No. 1, each of the thirteen Sanitary Sewer Districts in the County, and any adjustments thereto, for the year 2024; and (ii) determine the amounts of County taxes to be levied against the towns and cities together with County Tax Warrants for the collection of such taxes for the year 2024.

The Westchester County Tax Commission has issued a new report dated February 7, 2024, necessitating an amendment to the Approved Acts.

Accordingly, transmitted herewith for your consideration is a proposed Act prepared by the Westchester County Commissioner of Finance, which if adopted by your Honorable Board, would amend Act No. 5 of 2024, in order to delete and replace in its entirety, with updated information, the tax distribution tables apportioned for the County General Fund (for County Purposes and for County Share of MTA), for County Water District No. 1, for the Refuse Disposal District No. 1, each of the thirteen Sanitary Sewer Districts in the County, and any adjustments thereto, for the year 2024.

Also transmitted for your consideration is a second proposed Act which, if adopted by your Honorable Board, would amend Act No. 6 of 2024, in order to delete and replace in its entirety, with updated information, the amounts of County taxes (for County Purposes and for County Share of MTA) and for Special District taxes and other charges against the various towns and cities in the County of Westchester, and adjustments thereto and levying such apportioned amounts for the purposes therein set forth against such towns and cities for year 2024.

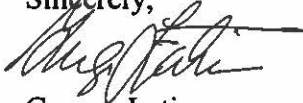
Office of the County Executive
Michaelian Office Building
148 Martine Avenue
White Plains, New York 10601

Telephone: (914) 995-2900

E-mail: ceo@westchestercountyny.gov

The proposed Acts, tax spreadsheets, and County Tax Warrants are hereby submitted and the adoption of such Acts is recommended.

Sincerely,

A handwritten signature in black ink, appearing to read "George Latimer", with a horizontal line extending from the end of the signature.

George Latimer
County Executive

Enclosures

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

Your Committee is advised that on January 22, 2024 your Honorable Board adopted Act Nos. 5 and 6 of 2024 ("Approved Acts"), authorizing the County of Westchester ("County") to (i) fix the tax distribution spreadsheets apportioned for the County General Fund (for County Purposes and for County Share of MTA), for County Water District No. 1, for the Refuse Disposal District No. 1, each of the thirteen Sanitary Sewer Districts in the County, and any adjustments thereto, for the year 2024; and (ii) determine the amounts of County taxes to be levied against the towns and cities together with County Tax Warrants for the collection of such taxes for the year 2024.

Your Committee is advised that the Westchester County Tax Commission has issued a new report dated February 7, 2024, necessitating an amendment to the Approved Acts.

Your Committee is in receipt of a proposed Act prepared by the Westchester County Commissioner of Finance, which if adopted by your Honorable Board, would amend Act No. 5 of 2024, in order to delete and replace in its entirety, with updated information, the tax distribution tables apportioned for the County General Fund (for County Purposes and for County Share of MTA), for County Water District No. 1, for the Refuse Disposal District No. 1, each of the thirteen Sanitary Sewer Districts in the County, and any adjustments thereto, for the year 2024.

Your Committee is also in receipt of another proposed Act, which if adopted by your Honorable Board, would amend Act No. 6 of 2024, in order to delete and replace in its entirety, with updated information, the amounts of County taxes (for County Purposes and for County Share of MTA) and for Special District taxes and other charges against the various towns and cities in the County of Westchester, and adjustments thereto and

levying such apportioned amounts for the purposes therein set forth against such towns and cities for year 2024.

Your Committee is further advised by the Planning Department that this is not an action subject to the State Environmental Quality Review Act. Therefore, no further environmental review is required. Please refer to the annexed memorandum from the Department of Planning dated January 8, 2024, which is on file with the Clerk of the Board of Legislators. Your Committee concurs with this conclusion.

An affirmative vote of a majority of the voting strength of your Honorable Board is required for approval of the attached proposed Acts.

After a thorough examination of both of the above-cited Acts, your Committee recommends their adoption.

Dated: _____, 2024
White Plains, New York

COMMITTEE on

FISCAL IMPACT STATEMENT

SUBJECT: 2024 Real Property Tax Warrants

☐ NO FISCAL IMPACT PROJECTED

OPERATING BUDGET IMPACT

To Be Completed by Submitting Department and Reviewed by Budget

SECTION A - FUND

X	GENERAL FUND
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AIRPORT FUND

<input checked="" type="checkbox"/>	SPECIAL DISTRICTS FUND
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SECTION B - EXPENSES AND REVENUES

Total Current Year Expense \$ -

Total Current Year Revenue	\$	738,544,647
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Source of Funds (check one): ☐ Current Appropriations ☐ Transfer of Existing Appropriations

☐ Additional Appropriations ☒ Other (explain)

Identify Accounts: 101-9012 General Operating Fund; Various Special Districts Funds 9012

Annual Westchester County Property Tax Levies

Potential Related Operating Budget Expenses:	Annual Amount
	\$ 69,876

Describe:

Potential Related Operating Budget Revenues:	Annual Amount	738,544,647
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Describe: 2024 County Tax Warrants for General Fund Operations, Refuse Disposal

District #1 , Water District # 1 and 13 Westchester Sewer District Funds.

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

Current Year:

Next Four Years: _____

Prepared by: Cesar Vargas

Title: First Deputy Commissioner

Department: Finance


Date: February 9, 2024

Reviewed By:

Budget Director

Date: 2/9/24

TO: George Latimer, County Executive
Kenneth Jenkins, Deputy County Executive
John Nonna, County Attorney

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

DATE: January 8, 2024

SUBJECT: **ACTIVITIES NOT SUBJECT TO STATE ENVIRONMENTAL QUALITY REVIEW**

As required by the New York State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617 ("SEQR"), the Board of Legislators ("BOL") is the body that must assess the environmental significance of all actions that the BOL has discretion to approve, fund or directly undertake. The Planning Department has historically conducted the necessary environmental review for the BOL to undertake its responsibility under SEQR. Additionally, contracts going before the Board of Acquisition and Contracts ("BAC") must be reviewed for conformance with SEQR.

Pursuant to Section 617.2(b) of SEQR, "Actions" are defined as:

- (1) projects or physical activities, such as construction or other activities that may affect the environment by changing the use, appearance or condition of any natural resource or structure, that:
 - (i) are directly undertaken by an agency; or
 - (ii) involve funding by an agency; or
 - (iii) require one or more new or modified approvals from an agency or agencies;
- (2) agency planning and policy making activities that may affect the environment and commit the agency to a definite course of future decisions;
- (3) adoption of agency rules, regulations and procedures, including local laws, codes, ordinances, executive orders and resolutions that may affect the environment; and
- (4) any combinations of the above.

As has been done in prior years, the Planning Department, in an attempt to streamline the process for SEQR review and related document preparation for the BOL and BAC, has created a list of categories of activities **that do not meet the definition of an "action"** as defined in SEQR. This list (attached) references activities that are routine and which do not change the use, appearance or condition of any natural resource or structure, nor do they involve policies or regulations that may affect the environment. The creation of this list in no way eliminates the BOL's or BAC's responsibilities under SEQR. Rather, it establishes a workflow for items that are routine and do not, under the law, require environmental review.

Accordingly, the Planning Department advises that no environmental review is required and no SEQR documentation is necessary for submission with BOL legislation or with resolutions or contracts requiring BAC approval regarding activities on the attached list.

County departments and agencies may reference this memorandum in the legislation in order to document compliance with SEQR for actions listed herein. This memorandum should be considered in effect until rescinded or replaced, with replacements typically occurring annually in mid-January. As such, this memorandum should be kept on file with the Clerk of the Board of Legislators. Legislation should include a statement similar to the following: "The proposed project does not meet the definition of an action under New York State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617. Please refer to the memorandum from the Department of Planning dated January 8, 2024, which is on file with the Clerk of the Board of Legislators."

This memorandum will be distributed to all Commissioners as part of County operations.

Please contact me if you have any questions.

Att.

cc: Malika Vanderberg, Clerk and Chief Administrative Officer to the Board of Legislators
Joan McDonald, Director of Operations
Andrew Ferris, Chief of Staff
Steve Bass, Director of Intergovernmental Relations
Paula Friedman, Assistant to the County Executive
Stacey Dolgin-Kmetz, Chief Deputy County Attorney
Tami Altschiller, Assistant Chief Deputy County Attorney
Blanca Lopez, Commissioner, Department of Planning

**ACTIVITIES THAT DO NOT MEET THE DEFINITION OF AN “ACTION”
PURSUANT TO SEQR AND ARE, CONSEQUENTLY, NOT SUBJECT TO SEQR**

1. BUDGETS AND AMENDMENTS

- Municipal budgets and amendments to them – The budgeting process merely sets aside funds without a commitment to their expenditure. Operating expenditures are typically for government-related activities that would also not meet the definition of an action. Even the establishment of the Capital Budget is not subject to SEQR because many of the capital projects are usually not definitive enough with respect to potential impacts to be reviewable at the time the budget is adopted. However, any subsequent authorization, such as bonding, to undertake a particular capital project is an action that requires SEQR compliance before it may be approved.
- The transfer of funds within the County operating and capital budgets for the purpose of balancing accounts – It is understood that these actions are purely budgetary, where accounts with excess funds are moved to accounts with existing or anticipated deficits. It is further understood that the activities covered by these accounts have either already occurred or been reviewed in accordance with SEQR, are Type II actions or actions that are not subject to SEQR, or are actions that will require future approval prior to being undertaken, at which time further SEQR review may be appropriate.
- Rescissions or reduction of bond acts to cancel unspent funds.

2. SERVICES

- Consultant services – Contracts or agreements that provide for administrative services, training, reports for Boards and Commissions, but not including studies or design of physical improvements, which has been listed under SEQR as Type II.
- Social Services – Actions or agreements that provide services to persons in need, such as employment assistance, family/domestic intervention and respite care.
- Youth services – Actions or agreements that provide for youth services, such as a Resource Allocation Plan, Invest-in-Kids Program, after-school programs, camp programs and head-start programs.
- Senior programs & services – Actions or agreements that provide for services to seniors, such as provision of information/education, home care, nutrition & transportation assistance, caregiver support, and acceptance of federal and state grants providing for such services (e.g., OAA Title III grants and NYSOFA grants, including CSE, CSI, CRC, EISEP, NYSTP, WIN & NSIP).
- Public Safety services – programs that promote public safety, such as STOP-DWI and Police Night Out; intermunicipal agreements (IMAs) for shared training, equipment and response to emergencies, including E-911; acceptance and administration of grants for law enforcement programs (e.g., JAG).
- Fire services – Fire district IMAs for shared training, equipment and response to emergencies.
- Legal services – Contracts for outside counsel, litigation or associated monetary settlements and collections.

- Medical Services – Contracts with medical providers for medical examinations, testing, vaccinations or medical treatment of County employees or the public.
- Mental Health Services – Contracts with agencies to provide treatment, services or education related to mental health.

3. PERSONNEL MATTERS

- Actions related to employment or employees.
- Contracts for temporary staff assistance.
- Legislation pertaining to establishment and membership of boards and commissions.

4. FINANCES

- Tax Anticipation Notes.
- Bond acts to finance tax certiorari payments.
- Banking contracts/agreements for money management services.
- Mortgage tax receipts disbursements (County Clerk).
- Refinancing of affordable housing mortgages.
- Payment in Lieu of Taxes (PILOT) agreements.

5. LAWS

- New laws or amendments of existing laws that regulate the sale or use of products for the protection of public health.
- New laws or amendments of existing laws that regulate businesses for the protection of consumers.
- Pertaining to consumer protection, not including professional licensing, which have been classified as Type II.
- Pertaining to animal welfare, excluding regulations involving habitat management.
- Pertaining to public safety.
- Pertaining to taxation, such as establishment of new taxes or tax exemptions.
- Pertaining to establishment or modification of fees.
- Pertaining to notices, publications and record keeping.
- Pertaining to hiring or contracting procedures.
- Pertaining to the functioning of County government, such as term limits, board appointments, etc. that do not impact the environment.

6. MISCELLANEOUS

- Amendments to existing agreements for changes in name or consultants.
- Education/training programs, contracts for clinical instruction.
- Prisoner Transport IMAs.
- Tourism Promotion Agency designation.
- Software licenses.

- IMAs for temporary housing in existing facilities (homeless, inmate, troubled youths, domestic violence victims).
- Naming or renaming of streets, buildings, parks or other public facilities.

WCDP
JAN 2024

ACT NO. - 2024

AN ACT amending Act No. 5 of 2024.

WHEREAS, the Westchester County Tax Commission heretofore, by its report dated February 7, 2024, presented the 2023 Westchester County Equalization Table with percentages of total full value for the cities and towns of the County of Westchester ("County"),

WHEREAS, the same percentages are applicable to the Special Districts in the County;
and

WHEREAS, based upon the foregoing report it is necessary to amend Act No. 5 of 2024.

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

Section 1. Act No. 5 of 2024 is hereby amended by deleting the tables annexed thereto, and replacing those tables with the ones annexed hereto.

§2. That the share to be paid by each town and city of the County is hereby fixed and determined as set forth in the aforesaid tables annexed hereto and made part hereof.

§3. That the amount of tax to be collected from each such town and city in said tables set forth, is hereby levied against each such town and city.

§4. This Act shall take effect immediately.

2023 WESTCHESTER COUNTY EQUALIZATION TABLE REVISED

MUNICIPALITY	COUNTY TAXABLE ASSESSED VALUE	COUNTY RATE	COUNTY FULL VALUE (\$)	% OF TOTAL FULL VALUE
City of Mount Vernon	146,290,605	1.71	8,555,006,140	3.712685%
City of New Rochelle	266,227,944	1.94	13,723,089,897	5.955520%
City of Peekskill	64,295,278	2.39	2,690,178,996	1.167479%
City of Rye	145,194,934	1.29	11,255,421,240	4.884606%
City of White Plains	280,760,259	2.39	11,747,291,172	5.098067%
City of Yonkers	466,233,777	1.79	26,046,579,721	11.303645%
Town of Bedford	500,784,618	8.49	7,076,379,482	3.070994%
Town of Cortlandt	110,738,283	1.22	9,076,908,443	3.939179%
Town of Eastchester	101,667,896	.94	10,815,733,617	4.693791%
Town of Greenburgh	24,328,026,173	100.00	24,328,026,173	10.557830%
Town of Harrison	126,153,365	1.17	10,782,338,889	4.679299%
Town of Lewisboro	294,921,731	6.98	4,225,239,699	1.833661%
Town of Mamaroneck	11,692,430,984	100.00	11,692,430,984	5.074259%
Town of Mount Kisco	289,531,559	13.72	2,110,288,331	0.915819%
Town of Mount Pleasant	144,488,874	1.13	12,786,626,018	5.549116%
Town of New Castle	1,072,230,633	14.80	7,244,801,574	3.144085%
Town of North Castle	121,277,706	1.65	7,350,164,000	3.189810%
Town of North Salem	1,694,476,095	100.00	1,694,476,095	0.735365%
Town of Ossining	6,308,733,555	100.00	6,308,733,555	2.737852%
Town of Pelham	4,182,501,486	100.00	4,182,501,486	1.815114%
Town of Pound Ridge	379,286,501	14.30	2,652,353,154	1.151063%
Town of Rye	9,342,959,314	100.00	9,342,959,314	4.054640%
Town of Scarsdale	9,175,591,456	76.44	12,003,651,826	5.209322%
Town of Somers	493,525,451	9.71	5,082,651,401	2.205759%
Town of Yorktown	131,623,854	1.72	7,652,549,651	3.321039%
TOTALS	71,959,952,331		230,426,380,857	100.00%

WESTCHESTER COUNTY TAX COMMISSION


P. Matthew Bonanni, Commissioner

2/7/24
Date


Manuel Casanova, Commissioner

2/6/24
Date

Sadie McKeown, Commissioner

Date


Mary Beth Murphy, Commissioner

2/6/24
Date