



George Latimer
County Executive

May 18, 2021

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

Members of the Board of Legislators:

Attached for your consideration is an Act which would authorize and direct the Commissioner of Finance to pay the Mortgage Tax Receipts, apportioned according to and as mandated by Section 261(3) of the New York State Tax Law, to the cities, town and villages listed in the attached report. The Mortgage Taxes received by the County Clerk during the period from October 1, 2020 through March 31, 2021 totaled \$27,969,562.47.

Very truly yours,

George Latimer
County Executive

GL/MA/db
Attachments

Office of the County Executive

Michaelian Office Building
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White Plains, New York 10601

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E-mail: ce@westchestergov.com



ACT NO. -2021

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, 2020 through March 31, 2021 totals \$27,969,562.47 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: _____ 2021
White Plains, New York

COMMITTEE ON BUDGET & APPROPRIATION

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 05-10-21

Title: Manager - Fiscal Ops

Department: Finance

Reviewed By: 

Budget Director

If you need more space, please attach additional sheets.

ACT NO. - 2021

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 \$27,969,562.47 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, 2020 through March 31, 2021.

§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.

County of Westchester
Mortgage Tax Allocation - Dept of Finance
10-01-20 to 3-31-21

Town/City	Village	2020 Taxable Assessed Value	2020 Detail taxable Village/town Outside Breakdown	6/15/2021 Tax to be Distributed	% of Distribution	6/15/2021 Distribution
Bedford		592,144,304		924,258.68	1.000000	\$ 924,258.68
Cortlandt		109,479,604	81,753,094	1,295,920.92	0.873371	\$ 1,131,820.20
	Buchanan		6,929,805		0.031649	\$ 41,014.39
	Croton		20,796,705		0.094980	\$ 123,086.33
Eastchester		101,251,074	54,467,583	1,185,894.28	0.788973	\$ 911,920.52
	Bronxville		33,456,177		0.165214	\$ 195,926.26
	Tuckahoe		13,327,314		0.065813	\$ 78,047.50
Greenburgh		20,800,512,109	10,569,664,364	3,071,425.21	0.754072	\$ 2,318,076.41
	Ardsley		1,126,629,782		0.027130	\$ 83,327.32
	Dobbs Ferry		2,109,483,358		0.050707	\$ 155,744.25
	Elmsford		1,003,198,598		0.024115	\$ 73,066.87
	Hastings		1,930,570,687		0.048407	\$ 142,535.03
	Irvington		1,903,248,508		0.045750	\$ 140,517.83
	Tarrytown		2,155,716,834		0.051819	\$ 159,157.69
Harrison		127,305,082		1,208,275.33	0.500000	\$ 604,137.67
	Harrison				0.500000	\$ 604,137.67
Lewisboro		293,789,394		637,664.05	1.000000	\$ 637,664.05
Mamaroneck		9,783,319,062	4,295,627,541	1,227,951.99	0.719988	\$ 884,110.79
	Larchmont		2,846,437,593		0.145772	\$ 179,001.06
	Mamaroneck		2,621,253,928		0.134240	\$ 164,840.15 (1)
Mt. Kisco		292,045,576		298,444.05	0.500000	\$ 148,222.03
	Mt. Kisco				0.500000	\$ 148,222.03
Mt. Pleasant		142,594,651	104,182,146	1,676,376.64	0.865309	\$ 1,450,583.37
	Briarcliff Manor		2,543,818		0.008920	\$ 14,952.86 (2)
	Pleasantville		20,050,779		0.070307	\$ 117,860.86
	Sleepy Hollow		15,817,908		0.055485	\$ 92,979.54
Mt. Vernon		147,125,656		829,898.66	1.000000	\$ 829,898.66
New Castle		1,081,234,211		883,929.83	1.000000	\$ 883,929.83
New Rochelle		264,503,117		2,010,465.97	1.000000	\$ 2,010,465.97
No. Castle		121,297,134		853,564.10	1.000000	\$ 853,564.10
No. Salem		1,398,428,749		232,458.71	1.000000	\$ 232,458.71
Ossining		5,185,008,083	989,355,839	881,875.16	0.595405	\$ 525,073.26
	Briarcliff Manor		1,982,748,285		0.191200	\$ 168,614.63 (2)
	Ossining		2,212,903,959		0.213394	\$ 188,167.27
Peekskill		63,587,281		425,865.24	1.000000	\$ 425,865.24
Pelham		3,498,415,734		609,644.47	0.500000	\$ 304,822.24
	Pelham		1,568,797,572		0.224215	\$ 136,691.70
	Pelham Manor		1,929,618,162		0.275785	\$ 168,130.54
Pound Ridge		376,183,897		319,158.82	1.000000	\$ 319,158.82
Rye City		141,347,177		915,632.58	1.000000	\$ 915,632.58
Rye Town		8,255,501,837		1,089,415.06	0.500000	\$ 544,707.53
	Mamaroneck		1,779,713,215		0.107790	\$ 117,427.53 (1)
	Port Chester		3,410,035,832		0.208531	\$ 224,998.10
	Rye Brook		3,085,752,790		0.185879	\$ 202,281.90
Scarsdale		8,968,328,360		1,409,231.68	0.500000	\$ 704,615.84
	Scarsdale				0.500000	\$ 704,615.84
Somers		499,914,793		758,399.18	1.000000	\$ 758,399.18
White Plains		283,769,745		1,201,960.15	1.000000	\$ 1,201,960.15
Yonkers		480,210,993		2,898,193.55	1.000000	\$ 2,898,193.55
Yorktown		130,105,169		1,325,658.36	1.000000	\$ 1,325,658.36
		<u>63,075,402,812.00</u>	<u>47,856,082,154.00</u>	<u>27,969,562.47</u>		<u>\$ 27,969,562.47</u>
		63,075,402,812.00		27,969,562.47		

(1) (2) combined payments



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

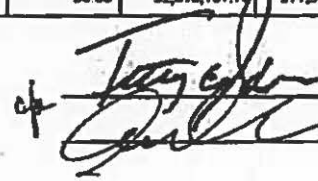
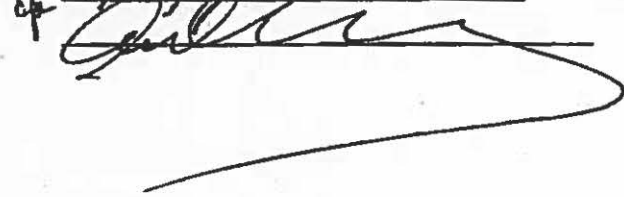
PART I

10/01/2020

THROUGH

03/31/2021

Month	BASIC TAX DISTRIBUTED					TREASURER			ALL OTHER TAXES DISTRIBUTED				
	1 State refunded	2 Interest received by recording office	3 Recording office'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 debts share (Col 6 + Col 7 - Col 8)	9 Local tax	10 Additional tax	11 Special assessment fund	12 Special additional tax	13 County Tax
Oct-20	\$1,960,439.02	\$2,409.42	\$30,091.90	\$0.00	\$4,932,756.54				\$319,863.21	\$3,322,980.38	\$2,163,896.48	\$235,775.01	\$2,466,396.45
Nov-20	\$4,278,926.90	\$1,938.17	\$30,210.63	\$0.00	\$4,230,654.02				\$430,877.68	\$2,744,170.60	\$1,893,317.23	\$180,627.54	\$2,125,327.01
Dec-20	\$1,789,960.50	\$2,020.45	\$30,447.88	\$0.00	\$4,761,533.87				\$462,334.13	\$3,004,075.07	\$2,113,525.61	\$198,464.02	\$2,380,766.54
Jan-21	\$1,919,519.00	\$1,877.19	\$30,625.18	\$0.00	\$4,890,771.01				\$501,061.26	\$2,968,772.10	\$2,089,101.69	\$298,155.48	\$2,445,385.30
Feb-21	\$4,303,617.50	\$1,296.71	\$30,842.44	\$0.00	\$4,274,071.77				\$461,253.08	\$2,300,992.95	\$1,893,571.42	\$182,648.22	\$2,137,035.88
Mar-21	\$1,889,026.50	\$1,495.13	\$30,745.57	\$0.00	\$4,839,776.06				\$322,798.34	\$2,868,919.56	\$2,178,457.56	\$183,362.41	\$2,446,289.31
Totals	\$28,141,489.02	\$11,037.07	\$182,963.62	\$0.00	\$27,969,562.47	\$0.00	\$0.00	\$0.00	\$2,898,187.70	\$17,309,910.66	\$12,333,869.99	\$1,279,032.68	\$14,001,200.69


 Recording Officer

 Treasurer

DISTRIBUTION STATEMENT

(Columns 1 through 4)

The total estimated amount to collect is based on average earnings and property in the appropriate district. Additions and deductions provide adjustments and corrections on monthly volume and employment. Authority for data additions and deductions is granted by the order of the Tax Department issued on the terms of this part.

CREDIT STATEMENT

(Column 5)

This column is the net amount due each tax district for the fiscal year beginning on the first of September and ends at the end of the year.

Tax district	Taxes collected	Additions	Deductions	Amount of Taxes Collected as reported and corrected	Net Amount due each tax district
BEDFORD	929,940.02			929,940.02	924,258.68
CORTLANDT	1,303,886.84			1,303,886.84	1,295,920.92
EASTCHESTER	1,193,183.87			1,193,183.87	1,185,894.28
GREENBURGH	3,090,305.00			3,090,305.00	3,071,425.31
HARRISON	1,215,702.50			1,215,702.50	1,208,275.33
LEWISBORO	641,583.72			641,583.72	637,664.05
MAMARONECK	1,235,500.11			1,235,500.11	1,237,951.99
MT. KISCO	298,266.27			298,266.27	296,444.05
MT. PLEASANT	1,686,681.19			1,686,681.19	1,676,376.64
MT. VERNON	834,999.98			834,999.98	829,898.66
NEW CASTLE	889,363.07			889,363.07	883,929.63
NEW ROCHELLE	2,022,824.14			2,022,824.14	2,010,464.97
NORTH CASTLE	657,581.50			657,581.50	653,564.10
NORTH SALEM	233,887.60			233,887.60	232,458.71
OSSINING	887,295.97			887,295.97	881,875.16
PEEKSKILL	428,483.00			428,483.00	425,865.24
PELHAM	613,391.90			613,391.90	609,644.47
POUND RIDGE	321,120.66			321,120.66	319,158.82
RYE CITY	921,260.90			921,260.90	915,632.58
RYE TOWN	1,096,111.60			1,096,111.60	1,089,415.06
SCARSDALE	1,417,894.11			1,417,894.11	1,409,231.68
SOMERS	763,061.00			763,061.00	758,399.18
WHITE PLAINS	1,209,348.50			1,209,348.50	1,201,960.15
YONKERS	2,916,008.50			2,916,008.50	2,898,193.55
YORKTOWN	1,333,807.07			1,333,807.07	1,325,658.36
Total tax districts					
Totals	28,141,489.01	58.00	0.00	28,141,489.01	27,969,562.47

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

2020 FIXED-DOLLAR PARTIAL EXEMPTIONS ADDED BACK TO ADJUSTED COUNTY TAXABLE VALUE

MUNICIPALITY	REPORTED TAXABLE ASSESSED VALUE	83 151 032 014 VETERANS	03 151 032 014 CLERGY	03 151 032 014 VOLUNTEER FIRE COMPANIES	03 151 032 014 ADJUSTED TAXABLE VALUE
City of Mount Vernon	\$ 147,125,658.00	\$ 238,084.00	\$ 43,500.00	\$ 0.00	\$ 147,407,242.00
City of New Rochelle	\$ 284,503,117.00	\$ 318,886.00	\$ 28,500.00	\$ 0.00	\$ 284,850,453.00
City of Peekskill	\$ 83,587,281.00	\$ 42,210.00	\$ 7,500.00	\$ 0.00	\$ 83,636,991.00
City of Rye	\$ 141,847,177.00	\$ 135,092.00	\$ 4,500.00	\$ 0.00	\$ 141,986,769.00
City of White Plains	\$ 283,789,745.00	\$ 385,743.00	\$ 30,000.00	\$ 0.00	\$ 284,205,488.00
City of Yorktown	\$ 460,210,993.00	\$ 341,855.00	\$ 22,500.00	\$ 0.00	\$ 460,575,348.00
Town of Bedford	\$ 582,144,304.00	\$ 2,100.00	\$ 1,500.00	\$ 0.00	\$ 582,147,904.00
Town of Cortlandt	\$ 109,479,804.00	\$ 478,192.00	\$ 12,000.00	\$ 0.00	\$ 109,970,000.00
Town of Eastchester	\$ 101,251,074.00	\$ 322,515.00	\$ 10,500.00	\$ 0.00	\$ 101,584,089.00
Town of Greenburgh	\$ 20,800,512,109.00	\$ 41,477,416.00	\$ 22,500.00	\$ 0.00	\$ 20,842,012,025.00
Town of Harrison	\$ 127,305,082.00	\$ 202,800.00	\$ 1,500.00	\$ 0.00	\$ 127,509,382.00
Town of Lewisboro	\$ 293,789,394.00	\$ 27,700.00	\$ 1,500.00	\$ 0.00	\$ 293,818,594.00
Town of Mamaroneck	\$ 9,763,319,082.00	\$ 13,218,870.00	\$ 1,500.00	\$ 0.00	\$ 9,776,539,452.00
Town of Mount Kisco	\$ 292,045,576.00	\$ 183,043.00	\$ 3,000.00	\$ 0.00	\$ 292,048,576.00
Town of Mount Pleasant	\$ 142,594,851.00	\$ 348,522.00	\$ 6,000.00	\$ 0.00	\$ 142,949,373.00
Town of New Castle	\$ 1,061,234,211.00	\$ 70,000.00	\$ 1,500.00	\$ 0.00	\$ 1,061,235,711.00
Town of North Castle	\$ 121,297,134.00	\$ 70,000.00	\$ 1,500.00	\$ 0.00	\$ 121,368,634.00
Town of North Salem	\$ 1,398,428,749.00	\$ 345,790.00	\$ 1,500.00	\$ 0.00	\$ 1,398,476,039.00
Town of Ossining	\$ 5,185,008,083.00	\$ 3,998,516.00	\$ 10,500.00	\$ 0.00	\$ 5,189,017,109.00
Town of Pelham	\$ 3,498,415,734.00	\$ 2,017,889.00	\$ 1,500.00	\$ 0.00	\$ 3,498,435,123.00
Town of Pound Ridge	\$ 378,183,897.00	\$ 16,300.00	\$ 0.00	\$ 0.00	\$ 378,190,197.00
Town of Rye	\$ 8,255,501,837.00	\$ 13,410,590.00	\$ 6,000.00	\$ 0.00	\$ 8,268,918,427.00
Town of Scarsdale	\$ 8,988,028,380.00	\$ 16,697,431.00	\$ 0.00	\$ 0.00	\$ 8,985,025,710.00
Town of Somers	\$ 499,914,793.00	\$ 24,858.00	\$ 1,500.00	\$ 0.00	\$ 499,940,951.00
Town of Yorktown	\$ 130,105,189.00	\$ 507,541.00	\$ 4,500.00	\$ 0.00	\$ 130,617,230.00
TOTALS:	\$ 63,075,402,812.00	\$ 94,838,421.00	\$ 225,000.00	\$ 0.00	\$ 63,170,446,233.00

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.

an at city of westchester ny gov dot com or call (914) 965-1328

↑
used

NOTATION FOR THE COUNTY OF WESTCHESTER

ADJUSTED VALUE	ADJUSTED VALUE	ADJUSTED VALUE
ADJUSTED VALUE	ADJUSTED VALUE	ADJUSTED VALUE
ADJUSTED VALUE	ADJUSTED VALUE	ADJUSTED VALUE

**2020 VILLAGE/TOWN-OUTSIDE BREAKDOWN
OF COUNTY TAXABLE ASSESSED VALUE**


TOWN	VILLAGE	TAXABLE ASSESSED VALUE (\$)
Cortlandt	Buchanan	8,929,805
	Croton	20,796,705
	Unincorporated Area	81,753,094
Eastchester	Bronxville	33,456,177
	Juokahoe	13,327,314
	Unincorporated Area	54,467,583
Greenburgh	Ardsley	1,128,629,782
	Dobbs Ferry	2,109,483,358
	Elmsford	1,003,198,598
	Hastings	1,930,570,667
	Irvington	1,903,248,506
	Tarrytown	2,155,716,834
	Unincorporated Area	10,569,664,364
Mamaroneck	Larchmont	2,846,437,593
	Mamaroneck	2,621,253,928
	Unincorporated Area	4,295,627,541
Mt. Pleasant	Briarcliff Manor	2,543,818
	Pleasantville	20,050,779
	Sleepy Hollow	15,817,908
	Unincorporated Area	104,182,146
Ossining	Briarcliff Manor	1,982,748,285
	Ossining	2,212,903,959
	Unincorporated Area	989,355,839
Pelham	Pelham	1,568,797,572
	Pelham Manor	1,929,618,162
Rye Town	Mamaroneck	1,779,713,215
	Port Chester	3,410,035,832
	Rye Brook	3,065,752,790

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.

TO: Michelle Greenbaum, Assistant County Attorney
Department of Law

FROM: David S. Kvinge, AICP, RLA, CFM 
Director of Environmental Planning

DATE: May 13, 2021

SUBJECT: **STATE ENVIRONMENTAL QUALITY REVIEW FOR
MORTGAGE TAX RECEIPTS DISTRIBUTION**

PROJECT/ACTION: Payment of mortgage tax receipts to the cities, towns and villages of Westchester County, apportioned according to and as mandated by Section 261(3) of the New York State Tax Law. Mortgage taxes are received by the County Clerk and an act of the Board of Legislators is needed to authorize the Commissioner of Finance to disburse these funds twice a year.

With respect to the State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617, the Planning Department recommends that no further environmental review is required because the project/action:

- DOES NOT MEET THE DEFINITION OF AN "ACTION" AS DEFINED UNDER SECTION 617.2(b)**
- MAY BE CLASSIFIED AS TYPE II PURSUANT TO SECTION 617.5(c)():**
-

COMMENTS: None

DSK/CNM

cc: Andrew Ferris, Chief of Staff
Paula Friedman, Assistant to the County Executive
Norma Drummond, Commissioner
Mario Arena, Department of Finance
Claudia Maxwell, Associate Environmental Planner