



Budget & Appropriations Meeting Agenda

Committee Chair: Catherine Borgia

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

Friday, November 12, 2021

1:00 PM

Committee Room

CALL TO ORDER

MINUTES APPROVAL

Monday, November 8, 2021 10 AM Minutes

Monday, November 8, 2021 1PM Minutes

I. ITEMS FOR DISCUSSION

1:00 PM- Department of Budget - Presentation on the 2022 Operating Budget & 3rd Quarter Report including Districts & Airport

Guests: Budget Director Larry Soule & Deputy Budget Director Gideon Grande

1:30 PM -Department of Finance - Presentation on the 2022 Operating Budget

Guests: Commissioner Ann Marie Berg, First Deputy Commissioner Cesar Vargas & Director of Fiscal Operations Mario Arena

2:00 PM -Debt Service , Fringe Benefits Miscellaneous Budget, 6N & 6J

Guests: Budget Director Larry Soule, Deputy Budget Director Gideon Grande, Commissioner Ann Marie Berg & First Deputy Commissioner Cesar Vargas

1. [2021-576](#) ACT-Mortgage Tax Receipts-4-1-21 through 9-30-21

AN ACT to authorize the Commissioner of the Westchester County Department of Finance to pay Mortgage Tax Receipts to Cities, Towns and Villages.

COMMITTEE REFERRAL: COMMITTEE ON BUDGET & APPROPRIATIONS

II. OTHER BUSINESS

III. RECEIVE & FILE

ADJOURNMENT

George Latimer
County Executive

October 28, 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 April 1, 2021 through September 30, 2021 totaled \$31,499,449.20.

Very truly yours,



George Latimer
County Executive

GL/MA/db
Attachments

Office of the County Executive

Michaelian Office Building
148 Martine Avenue
White Plains, New York 10601

Telephone: (914)995-2900

E-mail: cc@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 April 1, 2021 through September 30, 2021 totals \$31,499,449.20 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 10-28-21

Title: Manager - Fiscal Ops

Department: Finance

Reviewed By: 

Budget Director

10/28/21

If you need more space, please attach additional sheets.

2020 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 | \$ 147,125,656.00 | \$ 238,084.00 | \$ 43,500.00 | 0 | \$ 147,407,240.00 |
| City of New Rochelle | \$ 264,503,117.00 | \$ 318,836.00 | \$ 28,500.00 | 0 | \$ 264,850,453.00 |
| City of Peekskill | \$ 63,587,281.00 | \$ 42,210.00 | \$ 7,500.00 | 0 | \$ 63,636,991.00 |
| City of Rye | \$ 141,347,177.00 | \$ 115,092.00 | \$ 4,500.00 | 0 | \$ 141,466,769.00 |
| City of White Plains | \$ 283,769,745.00 | \$ 385,143.00 | \$ 30,000.00 | 0 | \$ 284,184,888.00 |
| City of Yonkers | \$ 460,210,993.00 | 1,185,533 | \$ 22,500.00 | 0 | \$ 461,419,026.00 |
| Town of Bedford | \$ 592,144,304.00 | \$ - | \$ 1,500.00 | 0 | \$ 592,145,804.00 |
| Town of Cortlandt | \$ 109,479,604.00 | \$ 478,192.00 | \$ 12,000.00 | 0 | \$ 109,969,796.00 |
| Town of Eastchester | \$ 101,251,074.00 | \$ 322,515.00 | \$ 10,500.00 | 0 | \$ 101,584,089.00 |
| Town of Greenburgh | \$ 20,800,512,109.00 | \$ 41,177,415.00 | \$ 22,500.00 | 0 | \$ 20,841,712,024.00 |
| Town of Harrison | \$ 127,305,082.00 | \$ 202,600.00 | \$ 1,500.00 | 0 | \$ 127,509,182.00 |
| Town of Lewisboro | \$ 293,789,394.00 | \$ 27,700.00 | \$ 1,500.00 | 0 | \$ 293,818,594.00 |
| Town of Mamaroneck | \$ 9,763,319,062.00 | \$ 13,216,870.00 | \$ 1,500.00 | 0 | \$ 9,776,537,432.00 |
| Town of Mount Kisco | \$ 292,045,576.00 | \$ - | \$ 3,000.00 | 0 | \$ 292,048,576.00 |
| Town of Mount Pleasant | \$ 142,594,651.00 | \$ 346,522.00 | \$ 6,000.00 | 0 | \$ 142,947,173.00 |
| Town of New Castle | \$ 1,061,234,211.00 | \$ - | \$ 1,500.00 | 0 | \$ 1,061,235,711.00 |
| Town of North Castle | \$ 121,297,134.00 | \$ 70,000.00 | \$ 1,500.00 | 0 | \$ 121,368,634.00 |
| Town of North Salem | \$ 1,396,428,749.00 | \$ 45,790.00 | \$ 1,500.00 | 0 | \$ 1,396,476,039.00 |
| Town of Ossining | \$ 5,185,008,083.00 | \$ 3,996,516.00 | \$ 10,500.00 | 0 | \$ 5,189,015,099.00 |
| Town of Pelham | \$ 3,498,415,734.00 | \$ 2,017,883.00 | \$ 1,500.00 | 0 | \$ 3,500,435,117.00 |
| Town of Pound Ridge | \$ 376,183,897.00 | \$ 6,300.00 | \$ - | 0 | \$ 376,190,197.00 |
| Town of Rye | \$ 8,255,501,837.00 | \$ 13,410,590.00 | \$ 6,000.00 | 0 | \$ 8,268,918,427.00 |
| Town of Scarsdale | \$ 8,968,328,380.00 | \$ 16,697,431.00 | \$ - | 0 | \$ 8,985,025,811.00 |
| Town of Somers | \$ 499,914,793.00 | \$ 24,658.00 | \$ 1,500.00 | 0 | \$ 499,940,951.00 |
| Town of Yorktown | \$ 130,105,169.00 | \$ 507,541.00 | \$ 4,500.00 | 0 | \$ 130,617,210.00 |
| TOTALS: | \$ 63,075,402,812.00 | \$ 94,833,421.00 | \$ 225,000.00 | 0 | \$ 63,170,461,233.00 |

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.

↑
WPC

County of Westchester
Mortgage Tax Allocation - Dept of Finance
4-01-21 to 9-30-21

| Town/City | Village | 2020 Taxable Assessed Value | 2020 Detail taxable Village/town Outside Breakdown | 12/15/2021 Tax to be Distributed | % of Distribution | 12/15/2021 Distribution |
|--------------|------------------|--------------------------------------|--|--|----------------------|----------------------------|
| Bedford | | 592,144,304 | | 946,264.34 | 1.000000 | \$ 946,264.34 |
| Cortlandt | | 109,479,604 | 81,753,094 | 1,351,002.13 | 0.873371 | \$ 1,179,926.55 |
| | Buchanan | | 6,929,805 | | 0.031649 | \$ 42,757.65 |
| | Croton | | 20,796,705 | | 0.094980 | \$ 128,317.93 |
| Eastchester | | 101,251,074 | 54,467,583 | 1,370,891.09 | 0.768973 | \$ 1,054,178.05 |
| | Bronxville | | 33,456,177 | | 0.165214 | \$ 226,490.31 |
| | Tuckahoe | | 13,327,314 | | 0.065813 | \$ 90,222.73 |
| Greenburgh | | 20,800,512,109 | 10,569,664,364 | 3,357,211.99 | 0.754072 | \$ 2,531,580.28 |
| | Ardsley | | 1,128,629,782 | | 0.027130 | \$ 91,080.68 |
| | Dobbs Ferry | | 2,109,483,358 | | 0.050707 | \$ 170,235.78 |
| | Elmsford | | 1,003,198,598 | | 0.024115 | \$ 80,958.35 |
| | Hastings | | 1,930,570,667 | | 0.046407 | \$ 155,797.49 |
| | Irvington | | 1,903,248,506 | | 0.045750 | \$ 153,592.58 |
| | Tarrytown | | 2,155,716,834 | | 0.051819 | \$ 173,966.83 |
| Harrison | | 127,305,082 | | 1,321,269.59 | 0.500000 | \$ 660,634.80 |
| | Harrison | | | | 0.500000 | \$ 660,634.80 |
| Lewisboro | | 293,789,394 | | 679,365.66 | 1.000000 | \$ 679,365.66 |
| Mamaroneck | | 9,763,319,062 | 4,295,627,541 | 1,967,285.15 | 0.719988 | \$ 1,416,421.85 |
| | Larchmont | | 2,846,437,593 | | 0.145772 | \$ 286,775.14 |
| | Mamaroneck | | 2,621,253,928 | | 0.134240 | \$ 264,088.16 (1) |
| Mt. Kisco | | 292,045,576 | | 230,492.00 | 0.500000 | \$ 115,246.00 |
| | Mt. Kisco | | | | 0.500000 | \$ 115,246.00 |
| Mt. Pleasant | | 142,594,651 | 104,182,146 | 1,495,960.07 | 0.865309 | \$ 1,294,467.33 |
| | Briarcliff Manor | | 2,543,818 | | 0.008920 | \$ 13,343.59 (2) |
| | Pleasantville | | 20,050,779 | | 0.070307 | \$ 105,176.33 |
| | Sleepy Hollow | | 15,817,908 | | 0.055465 | \$ 82,972.81 |
| Mt. Vernon | | 147,125,656 | | 1,008,261.23 | 1.000000 | \$ 1,008,261.23 |
| New Castle | | 1,061,234,211 | | 1,232,397.38 | 1.000000 | \$ 1,232,397.38 |
| New Rochelle | | 264,503,117 | | 1,718,628.58 | 1.000000 | \$ 1,718,628.58 |
| No. Castle | | 121,297,134 | | 1,009,961.25 | 1.000000 | \$ 1,009,961.25 |
| No. Salem | | 1,396,428,749 | | 209,113.01 | 1.000000 | \$ 209,113.01 |
| Ossining | | 5,185,008,083 | 989,355,839 | 874,320.72 | 0.595405 | \$ 520,575.30 |
| | Briarcliff Manor | | 1,982,748,285 | | 0.191200 | \$ 167,170.22 (2) |
| | Ossining | | 2,212,903,959 | | 0.213394 | \$ 186,575.19 |
| Peekskill | | 63,587,281 | | 405,091.06 | 1.000000 | \$ 405,091.06 |
| Pelham | | 3,498,415,734 | | 821,194.75 | 0.500000 | \$ 410,597.38 |
| | Pelham | | 1,568,797,572 | | 0.224215 | \$ 184,124.53 |
| | Pelham Manor | | 1,929,618,162 | | 0.275785 | \$ 226,472.84 |
| Pound Ridge | | 376,183,897 | | 362,456.76 | 1.000000 | \$ 362,456.76 |
| Rye City | | 141,347,177 | | 1,490,742.72 | 1.000000 | \$ 1,490,742.72 |
| Rye Town | | 8,255,501,837 | | 1,346,925.89 | 0.500000 | \$ 673,462.95 |
| | Mamaroneck | | 1,779,713,215 | | 0.107790 | \$ 145,184.50 (1) |
| | Port Chester | | 3,410,035,832 | | 0.206531 | \$ 278,182.09 |
| | Rye Brook | | 3,065,752,790 | | 0.185679 | \$ 250,096.35 |
| Scarsdale | | 8,968,328,380 | | 1,831,962.33 | 0.500000 | \$ 915,981.17 |
| | Scarsdale | | | | 0.500000 | \$ 915,981.17 |
| Somers | | 499,914,793 | | 748,462.88 | 1.000000 | \$ 748,462.88 |
| White Plains | | 283,769,745 | | 1,245,079.85 | 1.000000 | \$ 1,245,079.85 |
| Yonkers | | 460,210,993 | | 3,209,000.34 | 1.000000 | \$ 3,209,000.34 |
| Yorktown | | 130,105,169 | | 1,266,108.43 | 1.000000 | \$ 1,266,108.43 |
| | | <u>63,075,402,812.00</u> | <u>47,856,082,154.00</u> | <u>31,499,449.20</u> | | <u>\$ 31,499,449.20</u> |
| | | 63,075,402,812.00 | | 31,499,449.20 | | |

(1) (2) combined payments

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

| MUNICIPALITY | | TAXABLE ASSESSED VALUE (\$) |
|---------------------|---------------------|--------------------------------|
| TOWN | VILLAGE | |
| Cortlandt | Buchanan | 6,929,805 |
| | Croton | 20,796,705 |
| | Unincorporated Area | 81,753,094 |
| Eastchester | Bronxville | 33,456,177 |
| | Tuckahoe | 13,327,314 |
| | Unincorporated Area | 54,467,583 |
| Greenburgh | Ardsey | 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.

PART II

DISTRIBUTION STATEMENT

(Columns 1 through 5)

The "tax 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. Accuracy 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 Superintendents 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 | 951,487.21 | | | 951,487.21 | 946,264.34 |
| CORTLANDT | 1,358,458.94 | | | 1,358,458.94 | 1,351,002.13 |
| EASTCHESTER | 1,378,457.68 | | | 1,378,457.68 | 1,370,891.09 |
| GREENBURGH | 3,375,742.01 | | | 3,375,742.01 | 3,357,211.99 |
| HARRISON | 1,328,562.29 | | | 1,328,562.29 | 1,321,269.59 |
| LEWISBORO | 683,115.40 | | | 683,115.40 | 679,365.66 |
| MAMARONECK | 1,978,143.52 | | | 1,978,143.52 | 1,967,285.15 |
| MT. KISCO | 231,764.19 | | | 231,764.19 | 230,492.00 |
| MT. PLEASANT | 1,504,216.97 | | | 1,504,216.97 | 1,495,960.07 |
| MT. VERNON | 1,013,826.29 | | | 1,013,826.29 | 1,008,261.23 |
| NEW CASTLE | 1,239,199.56 | | | 1,239,199.56 | 1,232,397.38 |
| NEW ROCHELLE | 1,728,114.49 | | | 1,728,114.49 | 1,718,628.58 |
| NORTH CASTLE | 1,015,535.70 | | | 1,015,535.70 | 1,009,961.25 |
| NORTH SALEM | 210,267.20 | | | 210,267.20 | 209,113.01 |
| OSSINING | 879,146.50 | | | 879,146.50 | 874,320.72 |
| PEEKSKILL | 407,326.95 | | | 407,326.95 | 405,091.06 |
| PELHAM | 825,727.31 | | | 825,727.31 | 821,194.75 |
| POUND RIDGE | 364,457.33 | | | 364,457.33 | 362,456.76 |
| RYE CITY | 1,498,970.83 | | | 1,498,970.83 | 1,490,742.72 |
| RYE TOWN | 1,357,614.41 | | 3,254.21 | 1,354,360.20 | 1,346,925.89 |
| SCARSDALE | 1,842,073.79 | | | 1,842,073.79 | 1,831,962.33 |
| SOMERS | 752,594.00 | | | 752,594.00 | 748,462.88 |
| WHITE PLAINS | 1,251,952.03 | | | 1,251,952.03 | 1,245,079.85 |
| YONKERS | 3,226,712.31 | | | 3,226,712.31 | 3,209,000.34 |
| YORKTOWN | 1,273,096.67 | | | 1,273,096.67 | 1,266,108.43 |
| Total tax districts | | | | | |
| Totals | 31,676,563.58 | \$0.00 | 3,254.21 | 31,673,309.37 | 31,499,449.20 |

*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

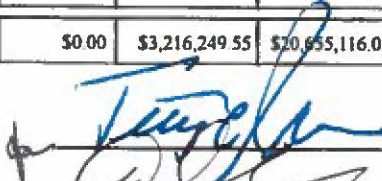

PART I

04/01/2021

THROUGH

09/30/2021

| 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 Rebates 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 deficits share (Col 5 + Col 6 - Col 7) | 9 Local tax | 10 Additional tax | 11 Special assistance fund | 12 Special additional tax | 13 County Tax |
| Apr-21 | \$4,797,436.78 | \$1,309.35 | \$30,082.77 | \$0.00 | \$4,768,663.36 | | | | \$526,266.77 | \$3,088,669.13 | \$2,069,801.22 | \$257,703.36 | \$2,385,992.18 |
| May-21 | \$4,427,865.00 | \$1,446.52 | \$29,820.55 | \$0.00 | \$4,399,490.97 | | | | \$414,980.13 | \$3,030,629.44 | \$1,933,944.60 | \$210,629.45 | \$2,199,745.49 |
| Jun-21 | \$5,251,408.50 | \$1,123.37 | \$30,668.39 | (\$3,254.21) | \$5,218,609.27 | | | | \$598,819.03 | \$3,089,139.43 | \$2,347,986.74 | \$196,046.91 | \$2,609,304.64 |
| Jul-21 | \$6,044,217.15 | \$889.43 | \$31,009.12 | \$0.00 | \$6,014,097.46 | | | | \$507,854.67 | \$3,549,715.70 | \$2,715,990.01 | \$216,541.60 | \$3,007,048.73 |
| Aug-21 | \$5,827,171.00 | \$960.28 | \$30,051.66 | \$0.00 | \$5,798,079.62 | | | | \$581,874.84 | \$3,839,621.34 | \$2,570,715.98 | \$248,610.55 | \$2,899,039.81 |
| Sep-21 | \$5,328,465.15 | \$883.07 | \$28,839.70 | \$0.00 | \$5,300,508.52 | | | | \$586,454.11 | \$4,057,340.99 | \$2,223,197.80 | \$362,692.53 | \$2,655,095.34 |
| Totals | \$31,676,563.58 | \$6,612.02 | \$180,472.19 | (\$3,254.21) | \$31,499,449.20 | \$0.00 | \$0.00 | \$0.00 | \$3,216,249.55 | \$20,655,116.03 | \$13,861,636.35 | \$1,492,224.40 | \$15,756,226.19 |


 Recording Officer

 Treasurer

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 \$31,499,449.20 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 April 1, 2021 through September 30, 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.

