

January 6, 2026

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

Members of the Board of Legislators:

As you know, on December 8, 2025, your Honorable Board adopted Act No. 281 of 2025 (as amended) establishing the 2026 Westchester County budget and the County General Fund and Special District Taxes for 2026.

Transmitted herewith for your consideration is a proposed Act prepared by the Westchester County Commissioner of Finance, pursuant to Section 119.21(12) of the Westchester County Charter and Section 283.201 of the Westchester County Tax Law, which if adopted by your Honorable Board would authorize the County of Westchester ("County") to 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 2026.

Also transmitted for your consideration is a second proposed Act which, if adopted by your Honorable Board, would authorize the County to 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 2026.

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

Sincerely,



Kenneth W. Jenkins  
Westchester County Executive

Enclosures

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

Your Committee is in receipt of a proposed Act prepared by the Westchester County Commissioner of Finance, pursuant to Section 119.21(12) of the Westchester County Charter and Section 283.201 of the Westchester County Tax Law, which if adopted by your Honorable Board, would authorize the County of Westchester ("County"), acting by and through its Department of Finance ("Department"), to fix 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 year 2026.

Your Committee is also in receipt of another proposed Act, which if adopted by your Honorable Board, would authorize the County to determine 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 2026.

Your Committee is further advised by the Department of Planning 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 9, 2026, 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: \_\_\_\_\_, 2026, White Plains, New York

**COMMITTEE on**

# FISCAL IMPACT STATEMENT

SUBJECT: 2026 Real Property Tax Warrants  NO FISCAL IMPACT PROJECTED

## OPERATING BUDGET IMPACT

To Be Completed by Submitting Department and Reviewed by Budget

### SECTION A - FUND

GENERAL FUND

AIRPORT FUND

SPECIAL DISTRICTS FUND

### SECTION B - EXPENSES AND REVENUES

Total Current Year Expense \$ -

Total Current Year Revenue \$ 780,099,891

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 \_\_\_\_\_

Describe: \_\_\_\_\_  
\_\_\_\_\_

Potential Related Operating Budget Revenues: Annual Amount 780,099,891

Describe: 2026 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: December 15, 2025

Reviewed By: John S.

Budget Director

Date: 1/1/26

ACT NO. - 2026

AN ACT fixing the Tax Distribution Tables for the County General Fund (for County Operating Purposes and for County share of MTA), for the County Water District No. 1, for the Refuse Disposal District No. 1, and for each of the thirteen Sanitary Sewer Districts in the County.

**WHEREAS**, the Westchester County Tax Commission heretofore, by its report dated December 7, 2025, presented the 2025 Westchester County Equalization Table with percentages of total full value for the cities and towns of the County of Westchester ("County"); and

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

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

**Section 1.** 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.

**§2.** 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.

**§3.** This Act shall take effect immediately.

## 2025 WESTCHESTER COUNTY EQUALIZATION TABLE

MUNICIPALITY	COUNTY TAXABLE ASSESSED VALUE	COUNTY RATE	COUNTY FULL VALUE (\$)	% OF TOTAL FULL VALUE
City of Mount Vernon	147,271,614	1.80	8,181,756,333	3.296244%
City of New Rochelle	266,883,477	1.84	14,504,536,793	5.843548%
City of Peekskill	64,886,472	2.28	2,845,897,895	1.146548%
City of Rye	146,075,313	1.18	12,379,263,814	4.987324%
City of White Plains	276,917,401	2.18	12,702,633,073	5.117602%
City of Yonkers	468,541,887	1.72	27,240,807,384	10.974702%
Town of Bedford	606,625,033	7.65	7,929,738,993	3.194712%
Town of Cortlandt	111,914,207	1.21	9,249,108,017	3.726255%
Town of Eastchester	101,272,768	0.88	11,508,269,091	4.636420%
Town of Greenburgh	27,769,499,616	100.00	27,769,499,616	11.187700%
Town of Harrison	126,714,436	1.16	10,923,658,276	4.400894%
Town of Lewisboro	295,913,376	6.27	4,719,511,579	1.901384%
Town of Mamaroneck	12,877,429,027	100.00	12,877,429,027	5.188023%
Town of Mount Kisco	289,736,435	13.91	2,082,936,269	0.839168%
Town of Mount Pleasant	147,859,179	1.07	13,818,614,860	5.567206%
Town of New Castle	1,092,589,267	13.95	7,832,181,125	3.155408%
Town of North Castle	123,230,004	1.62	7,606,790,370	3.064603%
Town of North Salem	1,833,887,239	92.50	1,982,580,799	0.798737%
Town of Ossining	7,043,109,929	100.00	7,043,109,929	2.837509%
Town of Pelham	4,652,768,140	100.00	4,652,768,140	1.874494%
Town of Pound Ridge	384,303,253	12.56	3,059,739,275	1.232699%
Town of Rye	10,130,657,741	100.00	10,130,657,741	4.081412%
Town of Scarsdale	9,356,805,824	69.73	13,418,623,009	5.406058%
Town of Somers	492,988,303	8.85	5,570,489,299	2.244223%
Town of Yorktown	130,943,259	1.60	8,183,953,688	3.297129%
<b>TOTALS</b>	<b>78,938,823,200</b>		<b>248,214,554,396</b>	<b>100.00%</b>

### WESTCHESTER COUNTY TAX COMMISSION

Manuel Casanova  
Manuel Casanova, Commissioner

12/7/25

Date

James Husselbee  
James Husselbee, Commissioner

12/3/25

Date

Sadie McKeown  
Sadie McKeown, Commissioner

12/5/25

Date

Mary Beth Murphy  
Mary Beth Murphy, Commissioner

12/3/2025

Date