



George Latimer  
County Executive

February 1, 2021

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

Dear Members of the Board of Legislators:

Transmitted herewith for your consideration is a proposed Act pursuant to Section 119.21(12) and Section 283.201 of the Laws of Westchester County, 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 of Westchester and any adjustments thereto.


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 2021 ("2021 County Tax Levy").

By way of background, your Honorable Board enacted Act No. 215-2020 establishing the 2021 Westchester County budget and the County General Fund and Special District Taxes for year 2021 on December 14, 2020.

I have been advised by the Commissioner of Finance that in the preparation of the 2020 County Tax Levy, an error occurred in the Tax Commission's office which resulted in the Tax Commission inadvertently using incorrect assessments for the apportionment of the 2020 County Tax Levy. In an effort to correct those errors, and in accordance with Article 5 of the New York Real Property Tax Law, the Tax Commission revised the 2019 Westchester County Equalization Table to include amended apportionments and reflect the necessary adjustments. Those corrections have been accounted for by the Department in the calculation of the 2021 County Tax Levy.

The approval of the proposed Acts is respectfully recommended.

Sincerely,



George Latimer  
County Executive

Enclosures

# FISCAL IMPACT STATEMENT

SUBJECT: 2021 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 \$ 717,674,814

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 717,674,814

Describe: 2021 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: January 27, 2021

Reviewed By: 

Dpi Budget Director

Date: 2/3/21

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

Your Committee is in receipt of a proposed Act pursuant to Section 119.21(12) and Section 283.201 of the Laws of Westchester County, 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 of Westchester and any adjustments thereto.

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 2021 (“2021 County Tax Levy”).

Your Committee has been advised by the Commissioner of Finance that in the preparation of the 2020 County Tax Levy, an error occurred in the Tax Commission’s office which resulted in the Tax Commission inadvertently using incorrect assessments for the apportionment of the 2020 County Tax Levy. In an effort to correct those errors, and in accordance with Article 5 of the New York Real Property Tax Law, the Tax Commission revised the 2019 Westchester County Equalization Table to include amended apportionments and reflect the necessary adjustments. Those corrections have been accounted for by the Department in the calculation of the 2021 County Tax Levy.

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

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

Dated: \_\_\_\_\_, 2021  
White Plains, New York

**COMMITTEE ON**

K:cmc.01.29.2021

TO: Ann Marie Berg, Commissioner  
Department of Finance

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



DATE: January 29, 2021

SUBJECT: **STATE ENVIRONMENTAL QUALITY REVIEW FOR 2021  
REAL PROPERTY TAX LEVY WARRANTS FOR CITIES AND TOWNS**

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**PROJECT/ACTION:** An act of the Board of Legislators fixing and determining the amounts of the County General Fund taxes (for County operating purposes and the County share of the Metropolitan Transportation Authority), Special District taxes (i.e., sewer, water and refuse disposal), and other charges against the various towns and cities in the County; and levying such apportioned amounts for the purposes therein set forth against such towns and cities.

**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)( ):**

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**COMMENTS:** None.

DSK/cnm

cc: Andrew Ferris, Chief of Staff  
Paula Friedman, Assistant to the County Executive  
Norma Drummond, Commissioner  
Cesar Vargas, First Deputy Commissioner of Finance  
Carla Chaves, Assistant County Attorney  
Claudia Maxwell, Associate Environmental Planner

**ACT NO. 2021 -**

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 18, 2020 presented the 2020 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.

## 2020 WESTCHESTER COUNTY EQUALIZATION TABLE

MUNICIPALITY	COUNTY TAXABLE ASSESSED VALUE	COUNTY RATE	COUNTY FULL VALUE (\$)	% OF TOTAL FULL VALUE
City of Mount Vernon	147,407,240	2.34	6,299,454,701	3.359933%
City of New Rochelle	264,850,453	2.34	11,318,395,427	6.036879%
City of Peekskill	63,636,991	2.83	2,248,656,926	1.199363%
City of Rye	141,466,769	1.6	8,841,673,063	4.715873%
City of White Plains	284,184,888	2.65	10,723,958,038	5.719825%
City of Yonkers	461,419,026	2.14	21,561,636,729	11.500305%
Town of Bedford	592,145,804	10.83	5,467,643,620	2.916271%
Town of Cortlandt	109,969,796	1.53	7,187,568,366	3.833625%
Town of Eastchester	101,584,089	1.13	8,989,742,389	4.794848%
Town of Greenburgh	20,841,712,024	100	20,841,712,024	11.116319%
Town of Harrison	127,509,182	1.47	8,674,094,014	4.626491%
Town of Lewisboro	293,818,594	9.88	2,973,872,409	1.586171%
Town of Mamaroneck	9,776,537,432	100	9,776,537,432	5.214500%
Town of Mount Kisco	292,048,576	15.78	1,850,751,432	0.987133%
Town of Mount Pleasant	142,947,173	1.37	10,434,100,219	5.565224%
Town of New Castle	1,061,235,711	19.06	5,567,868,368	2.969727%
Town of North Castle	121,368,634	2.38	5,099,522,437	2.719926%
Town of North Salem	1,396,476,039	97	1,439,666,020	0.767873%
Town of Ossining	5,189,015,099	100	5,189,015,099	2.767659%
Town of Pelham	3,500,435,117	100	3,500,435,117	1.867023%
Town of Pound Ridge	376,190,197	19.05	1,974,751,690	1.053271%
Town of Rye	8,268,918,427	100	8,268,918,427	4.410383%
Town of Scarsdale	8,985,025,811	98.8	9,094,155,679	4.850539%
Town of Somers	499,940,951	11.61	4,306,123,609	2.296752%
Town of Yorktown	130,617,210	2.23	5,857,273,991	3.124087%
<b>TOTALS</b>	<b>63,170,461,233</b>		<b>\$187,487,527,225</b>	<b>100.00%</b>

### WESTCHESTER COUNTY TAX COMMISSION

  
 P. Matthew Bonanni, Commissioner

12/18/20  
 Date

  
 Barry Fortel, Esq., Commissioner

12/15/20  
 Date

  
 Sadie McKeown, Commissioner

12/14/20  
 Date

  
 Joseph A. Zalno, CPA, Commissioner

12/14/20  
 Date

**ACT NO. 215 of 2020 (As Amended)**

**AN ACT adopting the County Budget and making appropriations and levying real property taxes for the conduct of the County Government for the year Two Thousand Twenty-One.**

**Be it enacted by the Board of Legislators of the County of Westchester as follows:**

**Section 1. The accompanying County Budget including the current plan and the capital program for the County of Westchester and the several districts therein, as listed below, is hereby adopted for the fiscal year Two Thousand and Twenty-One:**

**County of Westchester**

<b>Environmental Facilities, Department of</b>	<b>Saw Mill Valley Sanitary Sewer District</b>
<b>Blind Brook Sanitary Sewer District</b>	<b>South Yonkers Sanitary Sewer District</b>
<b>Bronx Valley Sanitary Sewer District</b>	<b>Upper Bronx Valley Sanitary Sewer District</b>
<b>Central Yonkers Sanitary Sewer District</b>	<b>North Yonkers Pump Station</b>
<b>Hutchinson Valley Sanitary Sewer District</b>	<b>Joint Treatment Plant (Yonkers)</b>
<b>Mamaroneck Valley Sanitary Sewer District</b>	<b>Water Agency</b>
<b>New Rochelle Sanitary Sewer District</b>	<b>County Water District No. 1</b>
<b>North Yonkers Sanitary Sewer District</b>	<b>County Water District No. 2</b>
<b>Ossining Sanitary Sewer District</b>	<b>County Water District No. 3</b>
<b>Peekskill Sanitary Sewer District</b>	<b>County Water District No. 4</b>
<b>Port Chester Sanitary Sewer District</b>	<b>Refuse Disposal District No. 1</b>

**Section 2. During the Calendar Year 2021, the Commissioner of Finance shall verify and provide the Board of Legislators quarterly with a statement of the County's cash flow for the General Fund.**

**Section 3. The several amounts specified in the above mentioned budget under the column heading "Allowed 2021" or so much of such amount as shall be sufficient to accomplish the purposes designated are hereby appropriated for such purposes under the following general classifications:**

**Personal Service (Code 100 and 101)  
Purchase of Equipment (Code 200)  
Materials and Supplies (Code 300)  
Expenses (Code 400 and 599)  
Relief (Code 501)  
County Debt Service (Agency 51)  
Miscellaneous (Agency 52)  
Capital Projects**



**Section 4.** Within 30 days after the close of the Second Quarter and the Fourth Quarter for the Calendar Year 2021, the Commissioner of Finance shall verify and provide the Board of Legislators with:

- (i) A combined statement of the County's cash balances for all accounts
- (ii) A statement of the County's cash balances for all enterprise funds

**Section 5.** With respect to the Executive Branch of County government, the positions shown in the budget are hereby authorized, created and/or continued and the number appearing on the line items of the positions shall be the number of positions under such title.

**Section 6.** All elective officers, appointive officers and other positions are to be paid at salaries set in accordance with the provisions of the personnel rules and amendments thereto adopted by this Board and with respect to the Executive Branch of County government, may be filled only in accordance with procedures approved by the County Executive.

**Section 7.** Where personal service is required to accomplish the intended purpose of an appropriation, such personal service may be employed in accordance with the provision of the personnel rules and amendments thereto adopted by the Board, when approved and allocated by the Budget Director as appropriate.

**Section 8.** Where personnel are employed under a trust or grant, such employment shall terminate at the expiration of the funds provided by the trust or grant.

**Section 9.** The Commissioner of Finance is hereby authorized to advance from funds on hand to Year 2021 Budget accounts such amounts as may be required, pending receipt of taxes and/or other revenues.

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**Section 10.** Transfer of appropriations between departments and transfer of appropriations between a department and the Miscellaneous Budget are made upon the prior recommendation of the County Executive with the prior authorization of the County Board of Legislators.

**Section 11.** Transfer of appropriations between general classifications of expenditures within the same department and transfers of appropriations between account lines in the Miscellaneous Budget are made with the prior authorization of the County Executive on the recommendation of the Budget Director and with the prior approval of the Committee of the County Board designated by resolution of such Board.

**Section 12.** The "Trusts" section presented after the operating budget of a department is provided for informational purposes only. Adoption of this budget act shall not be considered to be acceptance of any grant requiring the expenditure of County funds.

Section 13. The invalidity of any provisions, paragraphs, or portions of this Act shall have no effect upon the validity of any other part or portion hereof. Should any provision(s) of this Act be held by a court of competent jurisdiction to be invalid or for any reason unenforceable, the remainder shall nonetheless be of full force and effect.

Section 14. The amounts of the County and Special District Taxes for 2021 resulting from the County Budget are hereby fixed and determined as indicated below:

**County of Westchester:**

Metropolitan Transportation Authority	29,136,509	
Metropolitan Commuter Transportation Mobility Tax	1,456,000	
County Operating Purposes	537,986,491	
<b>Total County</b>		<b>568,579,000</b>

**Special Districts:**

Blind Brook Sanitary Sewer District	6,752,861
Bronx Valley Sanitary Sewer District	21,444,541
Central Yonkers Sanitary Sewer District	1,251,087
Hutchinson Valley Sanitary Sewer District	5,231,113
Mamaroneck Valley Sanitary Sewer District	16,797,409
New Rochelle Sanitary Sewer District	16,747,222
North Yonkers Sanitary Sewer District	4,184,224
Ossining Sanitary Sewer District	3,214,990
Peekskill Sanitary Sewer District	4,123,303
Port Chester Sanitary Sewer District	2,703,610
Saw Mill Valley Sanitary Sewer District	12,246,305
South Yonkers Sanitary Sewer District	1,542,009
Upper Bronx Valley Sanitary Sewer District	1,040,263
County Water District No. 1	4,098,623
Refuse Disposal District No. 1	47,718,254

Section 15. The foregoing amounts are hereby levied and assessed upon the real property liable therefore in the County, and in the several special districts indicated.

Section 16. This ACT shall take effect immediately.

DATED: December \_\_\_\_\_, 2020  
White Plains, New York

STATE OF NEW YORK            )  
  )  
WESTCHESTER COUNTY        )     ss.

I HEREBY CERTIFY that I have compared the foregoing Act, Act No. 215 - 2020 (as amended) 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 December 14, 2020, and approved by the County Executive on December 16, 2020.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of said County Board of Legislators on this 18<sup>th</sup> day of December, 2020.



Malika Vanderberg

The Clerk of the Westchester County  
Board of Legislators

County of Westchester, New York

