

ACT NO. 258 - 2023

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, 2023 through September 30, 2023 totals \$17,148,805.11 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: November 27, 2023
White Plains, New York

David Ziller John

and Dan

Cathy Paer

Dr. R. Miller

Symon Bander

Nancy Paer

COMMITTEE ON

Budget & Appropriations

Dated: November 27, 2023
White Plains, New York

The following members attended the meeting remotely and approved this item out of Committee with an affirmative vote. Their electronic signature was authorized and is below

Committee(s) on:

BUDGET & APPROPRIATIONS

A handwritten signature in black ink, appearing to read "Colin J. Smith". The signature is written in a cursive style with a large, stylized initial "C".

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 10-25-23

Title: Deputy Finance Commissioner

Department: Finance

Reviewed By: 

Budget Director

11/7/23

If you need more space, please attach additional sheets.

2022 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	\$	146,559,703	\$	196,806	\$	42,000	\$	-	\$	146,798,509
City of New Rochelle	\$	265,217,742	\$	200,236	\$	28,500	\$	-	\$	265,446,478
City of Peekskill	\$	63,913,393	\$	29,660	\$	9,000	\$	-	\$	63,952,053
City of Rye	\$	147,873,288	\$	114,092	\$	3,000	\$	-	\$	147,990,380
City of White Plains	\$	285,150,486	\$	272,567	\$	28,500	\$	-	\$	285,451,553
City of Yonkers	\$	459,682,317	\$	927,858	\$	19,500	\$	-	\$	460,629,675
Town of Bedford	\$	598,140,948	\$	-	\$	1,500	\$	-	\$	598,142,448
Town of Cortlandt	\$	109,869,073	\$	370,836	\$	12,000	\$	-	\$	110,251,909
Town of Eastchester	\$	100,953,715	\$	232,565	\$	7,500	\$	-	\$	101,193,780
Town of Greenburgh	\$	23,227,989,427	\$	31,487,559	\$	24,000	\$	-	\$	23,259,500,986
Town of Hamson	\$	125,322,877	\$	134,600	\$	1,500	\$	-	\$	125,458,977
Town of Lewisboro	\$	295,668,510	\$	22,000	\$	1,500	\$	-	\$	295,692,010
Town of Mamaroneck	\$	10,836,398,468	\$	11,423,733	\$	1,500	\$	-	\$	10,847,823,701
Town of Mount Kisco	\$	292,043,300	\$	-	\$	1,500	\$	-	\$	292,044,800
Town of Mount Pleasant	\$	143,193,533	\$	294,362	\$	4,500	\$	-	\$	143,492,395
Town of New Castle	\$	1,068,297,371	\$	-	\$	1,500	\$	-	\$	1,068,298,871
Town of North Castle	\$	121,605,402	\$	40,400	\$	1,500	\$	-	\$	121,647,302
Town of North Salem	\$	1,577,763,830	\$	35,978	\$	1,500	\$	-	\$	1,577,801,308
Town of Ossining	\$	5,770,971,062	\$	3,203,770	\$	9,000	\$	-	\$	5,774,183,832
Town of Pelham	\$	3,859,102,911	\$	1,406,473	\$	1,500	\$	-	\$	3,860,510,884
Town of Pound Ridge	\$	377,519,244	\$	-	\$	-	\$	-	\$	377,519,244
Town of Rye	\$	8,844,199,309	\$	10,084,139	\$	4,500	\$	-	\$	8,854,287,948
Town of Scarsdale	\$	9,107,918,696	\$	10,757,633	\$	-	\$	-	\$	9,118,676,329
Town of Somers	\$	500,141,171	\$	24,658	\$	3,000	\$	-	\$	500,168,829
Town of Yorktown	\$	131,464,026	\$	413,971	\$	6,000	\$	-	\$	131,883,997
TOTALS:	\$	68,456,959,802	\$	71,673,896	\$	214,500	\$	-	\$	68,528,848,198

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.

County of Westchester
Mortgage Tax Allocation - Dept of Finance
4-01-23 thru 9-30-23

Town/City	Village	2022 Taxable Assessed Value	2022 Detail Taxable Village/Town Outside Breakdown	12/15/2023 Tax to be Distributed	% of Distribution	12/15/2023 Distribution
Bedford		598,140,948		405,937.45	1.000000	\$ 405,937.45
Cortlandt		109,869,073	81,747,143	702,418.70	0.872021	\$ 612,523.66
	Buchanan		6,968,630		0.031713	\$ 22,276.04
	Croton		21,153,300		0.096266	\$ 67,619.00
Eastchester		100,953,715	54,277,335	666,801.59	0.768823	\$ 512,652.31
	Bronxville		33,474,243		0.165790	\$ 110,549.07
	Tuckahoe		13,202,137		0.065387	\$ 43,600.21
Greenburgh		23,227,989,427	11,765,431,233	1,904,207.28	0.753260	\$ 1,434,362.77
	Ardsley		1,285,564,483		0.027673	\$ 52,694.64
	Dobbs Ferry		2,371,674,008		0.051052	\$ 97,213.73
	Elmsford		1,153,689,188		0.024834	\$ 47,289.14
	Hastings		2,162,050,689		0.046540	\$ 88,621.37
	Irvington		2,044,619,765		0.044012	\$ 83,807.94
	Tarrytown		2,444,980,061		0.052630	\$ 100,217.69
Harrison		125,322,877		859,764.51	0.500000	\$ 429,882.26
	Harrison				0.500000	\$ 429,882.26
Lewisboro		295,668,510		249,097.83	1.000000	\$ 249,097.83
Mamaroneck		10,836,398,468	4,725,749,652	878,456.93	0.718050	\$ 630,775.85
	Larchmont		3,220,109,462		0.148578	\$ 130,519.72
	Mamaroneck		2,890,539,354		0.133372	\$ 117,161.36 (1)
Mt. Kisco		292,043,300		191,134.14	0.500000	\$ 95,567.07
	Mt. Kisco				0.500000	\$ 95,567.07
Mt Pleasant		143,193,533	103,045,551	1,005,143.12	0.859812	\$ 864,234.28
	Briarcliff Manor		2,421,634		0.008456	\$ 8,499.30 (2)
	Pleasantville		20,169,283		0.070427	\$ 70,788.87
	Sleepy Hollow		17,557,065		0.061305	\$ 61,620.67
Mt. Vernon		146,559,703		685,364.70	1.000000	\$ 685,364.70
New Castle		1,068,297,371		701,687.48	1.000000	\$ 701,687.48
New Rochelle		265,217,742		871,325.80	1.000000	\$ 871,325.80
No Castle		121,805,402		441,134.41	1.000000	\$ 441,134.41
No Salem		1,577,763,830		80,995.51	1.000000	\$ 80,995.51
Ossining		5,770,971,062	1,102,861,054	454,803.71	0.595552	\$ 270,859.47
	Briarcliff Manor		2,092,116,034		0.181262	\$ 82,438.65 (2)
	Ossining		2,575,993,974		0.223185	\$ 101,505.59
Peekskill		63,913,393		170,114.17	1.000000	\$ 170,114.17
Pelham		3,859,102,911		337,209.79	0.500000	\$ 168,604.90
	Pelham		1,728,208,805		0.223913	\$ 75,505.75
	Pelham Manor		2,130,894,106		0.276087	\$ 93,099.14
Pound Ridge		377,519,244		204,620.18	1.000000	\$ 204,620.18
Rye City		147,873,288		748,700.96	1.000000	\$ 748,700.96
Rye Town		8,844,199,309		650,855.19	0.500000	\$ 325,427.60
	Mamaroneck		1,909,031,584		0.107926	\$ 70,243.96 (1)
	Port Chester		3,703,951,369		0.209400	\$ 136,289.10
	Rye Brook		3,231,216,356		0.182674	\$ 118,894.54
Scarsdale		9,107,918,696		1,121,336.43	0.500000	\$ 560,668.22
	Scarsdale				0.500000	\$ 560,668.22
Somers		500,141,171		345,241.12	1.000000	\$ 345,241.12
White Plains		285,150,486		1,029,383.67	1.000000	\$ 1,029,383.67
Yonkers		459,882,317		1,853,745.66	1.000000	\$ 1,853,745.66
Yorktown		131,464,026		589,324.78	1.000000	\$ 589,324.78
		<u>68,456,959,802.00</u>	<u>52,892,677,498.00</u>	<u>17,148,805.11</u>		<u>\$ 17,148,805.11</u>
		68,456,959,802.00		17,148,805.11		

(1) (2) combined payments

**2022 VILLAGE/TOWN-OUTSIDE BREAKDOWN
OF COUNTY TAXABLE ASSESSED VALUE**

MUNICIPALITY		TAXABLE ASSESSED VALUE (\$)
TOWN	VILLAGE	
Cortlandt	Buchanan	6,968,630
	Croton	21,153,300
	Unincorporated Area	81,747,143
Eastchester	Bronxville	33,474,243
	Tuckahoe	13,202,137
	Unincorporated Area	54,277,335
Greenburgh	Ardsley	1,285,564,483
	Dobbs Ferry	2,371,674,008
	Elmsford	1,153,689,188
	Hastings	2,162,050,689
	Irvington	2,044,619,765
	Tarrytown*	2,446,765,375
	Unincorporated Area	11,765,431,233
Mamaroneck	Larchmont	3,220,109,462
	Mamaroneck	2,890,539,354
	Unincorporated Area	4,725,749,652
Mt. Pleasant	Briarcliff Manor	2,421,634
	Pleasantville	20,169,283
	Sleepy Hollow	17,557,065
	Unincorporated Area	103,045,551
Ossining	Briarcliff Manor	2,092,116,034
	Ossining	2,575,993,974
	Unincorporated Area	1,102,861,054
Pelham	Pelham	1,728,208,805
	Pelham Manor	2,130,894,106
Rye Town	Mamaroneck	1,909,031,584
	Port Chester	3,703,951,369
	Rye Brook	3,231,216,356

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

*Chart represents Assessment Roll number. Assessment Roll is incorrect by +1,805,314

PART II

DISTRIBUTION STATEMENT

(Columns 1 through 5)

The taxes collected shown in column 2 were produced by averaging the current year reports on the respective tax districts. Additions and deductions to make adjustments and credits are recorded in columns 3 and 4 respectively. Adjusted tax for the additions and deductions is given by the totals of the Tax Department noted on the bottom of this page.

CREDIT STATEMENT

(Column 6)

This column is the net amount due each tax district for which the Board of Supervisors shall make its appropriation.

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	409,553.51			409,553.51	405,937.45
CORTLANDT	708,675.79			708,675.79	702,418.70
EASTCHESTER	672,741.40			672,741.40	666,801.59
GREENBURGH	1,921,169.80			1,921,169.80	1,904,207.28
HARRISON	867,423.22			867,423.22	859,764.51
LEWISBORO	251,316.77			251,316.77	249,097.83
MAMARONECK	886,282.15			886,282.15	878,456.93
MT KISCO	192,836.75			192,836.75	191,134.14
MT PLEASANT	1,014,096.85			1,014,096.85	1,005,143.12
MT VERNON	691,469.87			691,469.87	685,364.70
NEW CASTLE	707,938.05			707,938.05	701,687.48
NEW ROCHELLE	880,534.00		1,446.50	879,087.50	871,325.80
NORTH CASTLE	445,064.00			445,064.00	441,134.41
NORTH SALEM	81,717.00			81,717.00	80,995.51
OSSINING	458,855.06			458,855.06	454,803.71
PEEKSKILL	171,766.03		136.50	171,629.53	170,114.17
PELHAM	340,213.63			340,213.63	337,209.79
POUND RIDGE	206,442.92			206,442.92	204,620.18
RYE CITY	755,370.32			755,370.32	748,700.96
RYE TOWN	660,585.95		3,933.00	656,652.95	650,855.19
SCARSDALE	1,131,325.20			1,131,325.20	1,121,336.43
SOMERS	348,316.50			348,316.50	345,241.12
WHITE PLAINS	1,038,553.33			1,038,553.33	1,029,383.67
YONKERS	1,870,258.67			1,870,258.67	1,853,745.66
YORKTOWN	594,574.44			594,574.44	589,324.78
Total tax districts					
Totals	17,307,081.21	\$0.00	5,516.00	17,301,565.21	17,148,805.11

*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

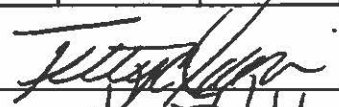
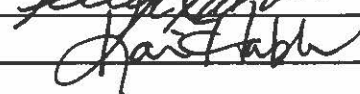
PART I

04/01/2023

THROUGH

09/30/2023

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 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 discrep- ancy (Col 5 - Col 6 - Col 7)	9 Local tax	10 Additional tax	11 Special assistance fund	12 Special additional tax	13 County Tax
Apr-23	\$2,045,418.36	\$3,296.54	\$29,107.67	(\$33.00)	\$2,019,574.23				\$524,254.13	\$1,194,822.60	\$688,991.76	\$275,563.80	\$1,029,382.57
May-23	\$2,879,413.83	\$4,306.14	\$31,048.44	(\$3,900.00)	\$2,848,771.53				\$237,230.21	\$1,685,805.93	\$903,987.13	\$480,870.80	\$1,424,385.76
Jun-23	\$2,733,831.40	\$4,064.92	\$30,643.02	(\$136.50)	\$2,707,116.80				\$246,466.47	\$1,694,796.26	\$1,126,007.42	\$170,685.14	\$1,354,079.30
Jul-23	\$2,949,873.03	\$4,522.47	\$28,670.70	(\$1,446.50)	\$2,924,278.30				\$264,963.65	\$2,262,135.83	\$1,284,869.64	\$122,436.87	\$1,517,932.44
Aug-23	\$4,031,741.59	\$6,060.50	\$30,410.22	\$0.00	\$4,007,391.87				\$290,373.08	\$2,649,566.10	\$1,651,169.78	\$285,560.03	\$1,949,969.51
Sep-23	\$2,666,803.00	\$5,421.27	\$30,551.89	\$0.00	\$2,641,672.38				\$290,201.82	\$1,637,510.55	\$1,065,716.72	\$187,989.97	\$1,317,959.39
Totals	\$17,307,081.21	\$27,671.84	\$180,431.94	(\$5,516.00)	\$17,148,805.11	\$0.00	\$0.00	\$0.00	\$1,853,489.36	\$11,124,637.27	\$6,720,742.45	\$1,523,106.61	\$8,593,708.97


 Recording Officer

 Treasurer

ACT NO. 258 - 2023

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 \$17,148,805.11 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, 2023 through September 30, 2023.

§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.

STATE OF NEW YORK)
) ss.
WESTCHESTER COUNTY)

I HEREBY CERTIFY that I have compared the foregoing Act, Act No. 258 - 2023, 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 11, 2023, and approved by the County Executive on December 13, 2023.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of said County Board of Legislators on this 14th day of December, 2023.



Malika Vanderberg

The Clerk of the Westchester County
Board of Legislators

County of Westchester, New York

