

2024-201



**George Latimer, Westchester County Executive
Westchester County Board of Legislators**

2023 Annual Report

**TAX COMMISSION
Office of the Executive Director
Victor L. Mallison
Executive Director**



George Latimer
County Executive

Westchester County Tax Commission

Victor L. Mallison
Executive Director

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2023 ANNUAL REPORT

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Don't waste
a drop!
Save water

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The following is available via the Internet @
<http://www.westchestergov.com> (Departments/Tax Commission)

- **Statutory Assessment Dates for Westchester County Municipalities**
- **Property Tax Payment Dates**
- **Directory of Municipal Assessors & Receivers**
- **Property Tax Rates**
- **Equalization Rates and Residential Assessment Ratios**
- **Municipal Assessment Rolls**
- **More**

INTRODUCTION

The primary purpose for the annual report of the Westchester County Tax Commission is to provide key information related to the apportionment of the County tax levy. Page 6 lists the percentages of the levy for which each city and town is responsible. The pages that follow display the methodology used to arrive at the taxable assessed value of each municipality and provide information on the composition of the tax base and historical data which may be of interest. The nature of the information presented on each page is explained briefly below:

Page 6: The first column on this page lists the adjusted (see page 7) taxable (some real property is either partially or wholly exempt from taxation) assessed value of each city and town in Westchester County. In as much as a municipality may assess real property at any uniform percentage of market value, an equalization rate must be used to arrive at the full or market value of each. These rates, County equalization rates, each provided by the New York State Department of Taxation & Finance, Office of Real Property Tax Services (DFT/ORPTS), are listed in column two. It is the current year's final state equalization rate. It is based on sales and appraisals of all types of real property in each municipality and provides a measure of the percentage of market value at which a city or town assesses. It is not necessarily a statement of the current level of assessment but of the level as of the State's valuation date.

The assessed value in the first column is divided by the percentage in the second column to produce the third column, which shows the full value of each municipality. This procedure places the valuations of all cities and towns at an equal level. The total of this column is the taxable full value of the entire County. The percentages in the last column are the result of the division of each municipality's full value by the total County full value. It is these percentages that determine each municipality's share of the County tax levy.

We should note in passing that the County is not involved in the assessment function nor does it send out any tax bills to individual property owners. Based on the percentages discussed above, the County advises each city and town of its dollar share of the levy; it is then the responsibility of the cities and towns to apportion these amounts among their property owners, send out bills, and collect the taxes.

Page 7: Certain exemptions are by law established in fixed-dollar amounts regardless of the percentage of market value at which properties are assessed. By way of example, one type of veterans' exemption allows a \$7,500 maximum regardless of whether the municipality assesses a \$100,000 house at \$100,000 or \$10,000. The effect of these fixed-dollar exemptions is to give a town or city, which assesses at a very low percentage of market value, an advantage over one that assesses at a higher percentage when the full values are computed. To ensure that the sharing of the tax burden is equitable, the law requires that these exemptions be added back to the taxable assessed value before the full value is computed. On this page the fixed-dollar exemptions are added to the stated taxable assessed value to produce the adjusted taxable assessed value. This operation is for apportionment purposes only. When a city or town actually levies its taxes these exemptions do benefit the property owner.

Page 8: This page shows the year-to-year percent change in County equalization rates. A falling rate generally indicates rising value and the greater the decline in the rate the greater the appreciation in real property values assuming that no reassessment activity has taken place. Municipalities with rapidly declining County equalization rates will show greater

increases in their full value than those whose rates are dropping more slowly. When the measured value of a municipality falls, equalization rates rise.

In the event of a reassessment, a city or town might choose to assess at a higher percentage than previously (perhaps at full value or 100%) and its equalization rate would rise sharply.

Page 9: Percent changes in full value are shown on this page. These changes may result from changes in market value evidenced by changing equalization rates or in the case of a municipality that keeps its roll at 100%, rising or falling assessment values, court ordered reductions, or from the effect of new construction or fires and demolitions since the last assessment roll.

Page 10: This page presents a breakdown of the taxable assessed values in those towns that have villages.

Page 11: Certain types of real property are, in accordance with State law, assessed by the DTF/ORPTS rather than by the local municipal assessor. The most important in terms of value is special franchise property, which is utility property, located above, on or under the public right-of-way (streets, highways, etc.). These state-mandated assessments are shown on this page.

Page 12: Listed here are the various types of changes that account for the difference between each municipality's prior and current year taxable assessed value. The first column shows prior taxable assessed value. The second column, headed "adjustments", displays adjustments of an unusual nature that are required to explain changes between prior and current year taxable assessed value. In some cases, a balancing entry is required because the records of the municipality do not provide a complete explanation of year-to-year changes in taxable assessed value. Equalization changes, the third column, are those changes made to improve equity, i.e., increasing under assessed properties and decreasing over assessed parcels. The fourth column, physical changes are those made because of value changes brought about by new construction, fires, demolitions, and the like. The fifth column, State-mandated assessments are explained on the notes for "Page 11". The addition, removal or change of partial exemptions such as veterans or elderly exemptions affects taxable assessed values and the net of these changes is listed in the sixth column. Sometimes parcels that were formerly wholly exempt become taxable because a change in ownership or use no longer allows them to qualify for the exemption. The reverse may also occur. These changes are listed in the next to last column on the page. The final column shows the current year taxable assessed value that is the result of all of the changes applied to the prior year figure.

Page 13: As noted earlier, some property is exempt from taxation and this page displays a breakdown of exempt amounts. Partial exemptions are usually those that apply to individuals such as Senior Citizen and Veterans exemptions. Religious organizations, schools, hospitals, municipalities, etc... usually own wholly exempt property. When the value of all exempt property is added to the taxable value the result is the gross assessment roll. The right-hand column shows the percentage of the gross assessment roll that is exempt from taxation.

Pages 14 - 21: While state law mandates some exemptions, others are optional in the sense that a municipality may or may not adopt them or may adopt them at different levels. The Disability, Senior Citizen, STAR, Veteran, & Volunteer Firefighter & Ambulance Worker Exemptions are available to individuals who personally meet the exemption's criteria. The Alternate Veterans' exemption may be adopted at various levels or not at all. A municipality

may choose, within certain limits, the income cutoff level for the senior citizen and disability exemptions. These pages show the status of these optional exemptions for each municipality.

Page 22: The DTF/ORPTS recognizes nine categories of property type: 100=agricultural, 200=residential (one-, two-, and three-family homes and some condominiums), 300=vacant, 400=commercial (including condominiums), 500=recreation & entertainment, 600=community service (hospitals, schools, etc.), 700=industrial, 800=public service (utility) and 900=wild & forested lands. The gross assessed value of each type in each municipality is shown on these pages. Comparisons between municipalities should not be made because these figures are not equalized and thus reflect varying levels of assessment.

Page 23: Here, the assessed values on the preceding page are expressed as percentages to facilitate inter-municipal comparisons. In other words, one can compare the percent of Town A's gross roll that is comprised of vacant land to the equivalent figure for Town B. Percentages on this page and on page 25 may not add up to 100% because of rounding.

Page 24: The property type breakdown on this page is similar to that on page 22 except that the number of parcels in each category rather than the amount of gross assessed value is displayed. A parcel is an individual entry on an assessment roll.

Page 25: This page shows the property type breakdown expressed as percentages of the parcel count for each municipality.

Page 26: This page shows effective tax rates based on Residential Assessment Ratios. An effective tax rate indicates the typical percentage of property value paid in property tax. The Residential Assessment Ratio is based on sales of one, two, & three family homes in each municipality and provides a measure of the percentage of market value at which a city or town assesses one, two, & three family homes. The most recent year of tax rates and the Residential Assessment Ratios for the assessment/tax roll to which those tax rates were applied is used.

Page 27: This page shows effective tax rates based on Equalization Rates. An Equalization Rate is based on sales and appraisals of all types of real property in each municipality and provides a measure of the percentage of market value at which a city or town assesses all properties. It is not necessarily a statement of the current level of assessment but of the level as of the effective date of the equalization survey. The most recent year of tax rates and the Equalization Ratios for the assessment/tax roll to which those tax rates were applied is used.

Page 28: This page was newly created in 2017. It shows the tax apportionment by percent among County, municipal, school and special district taxes by community.

Page 29: This page is new in 2018. It shows the Historical Municipal County Tax rate for each municipality for the preceding ten years. It does not include Special Districts.

Page 30-31: These pages are new in 2018. They show the historical equalized full value of each municipality and the historical percent of full value for which each municipality is responsible for 10 years. Note that 2018 values apply to 2019 taxes and so forth.

If you have any questions or comments about the contents of this report please contact the Executive Director by email at vlm2@westchestergov.com or call (914) 995-4328.

2023 WESTCHESTER COUNTY EQUALIZATION TABLE				
MUNICIPALITY	COUNTY TAXABLE ADJUSTED	COUNTY	COUNTY	% OF TOTAL
	ASSESSED VALUE	RATE*	FULL VALUE (\$)	FULL VALUE
City of Mount Vernon	146,290,605	1.71	8,555,006,140	3.708983%
City of New Rochelle	266,227,944	1.94	13,723,089,897	5.949582%
City of Peekskill	64,295,278	2.39	2,690,178,996	1.166315%
City of Rye	148,161,934	1.29	11,485,421,240	4.979451%
City of White Plains	280,760,259	2.39	11,747,291,172	5.092983%
City of Yonkers	466,233,777	1.79	26,046,579,721	11.292373%
Town of Bedford	600,784,618	8.49	7,076,379,482	3.067931%
Town of Cortlandt	110,738,283	1.22	9,076,908,443	3.935251%
Town of Eastchester	101,667,896	0.94	10,815,733,617	4.689111%
Town of Greenburgh	24,328,026,173	100.00	24,328,026,173	10.547302%
Town of Harrison	126,153,365	1.17	10,782,338,889	4.674633%
Town of Lewisboro	294,921,731	6.98	4,225,239,699	1.831833%
Town of Mamaroneck	11,692,430,984	100.00	11,692,430,984	5.069199%
Town of Mount Kisco	289,531,559	13.72	2,110,288,331	0.914906%
Town of Mount Pleasant	144,488,874	1.13	12,786,626,018	5.543582%
Town of New Castle	1,072,230,633	14.80	7,244,801,574	3.140950%
Town of North Castle	121,277,706	1.65	7,350,164,000	3.186629%
Town of North Salem	1,694,476,095	100.00	1,694,476,095	0.734632%
Town of Ossining	6,308,733,555	100.00	6,308,733,555	2.735122%
Town of Pelham	4,182,501,486	100.00	4,182,501,486	1.813304%
Town of Pound Ridge	379,286,501	14.30	2,652,353,154	1.149915%
Town of Rye	9,342,959,314	100.00	9,342,959,314	4.050597%
Town of Scarsdale	9,175,591,456	76.44	12,003,651,826	5.204127%
Town of Somers	493,525,451	9.71	5,082,651,401	2.203560%
Town of Yorktown	131,623,854	1.72	7,652,549,651	3.317727%
TOTALS	71,962,919,331		230,656,380,857	100.00%
* Final 2023 New York State Equalization Rates				

2023 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	\$ 146,046,963	\$ 197,142	\$ 46,500	\$ -	\$ 146,290,605
City of New Rochelle	\$ 266,036,908	\$ 161,036	\$ 30,000	\$ -	\$ 266,227,944
City of Peekskill	\$ 64,258,118	\$ 29,660	\$ 7,500	\$ -	\$ 64,295,278
City of Rye	\$ 148,065,242	\$ 93,692	\$ 3,000	\$ -	\$ 148,161,934
City of White Plains	\$ 280,525,842	\$ 205,917	\$ 28,500	\$ -	\$ 280,760,259
City of Yonkers	\$ 465,411,451	\$ 804,326	\$ 18,000	\$ -	\$ 466,233,777
Town of Bedford	\$ 600,783,118	\$ -	\$ 1,500	\$ -	\$ 600,784,618
Town of Cortlandt	\$ 110,391,497	\$ 336,286	\$ 10,500	\$ -	\$ 110,738,283
Town of Eastchester	\$ 101,491,948	\$ 168,448	\$ 7,500	\$ -	\$ 101,667,896
Town of Greenburgh	\$ 24,300,843,088	\$ 27,160,585	\$ 22,500	\$ -	\$ 24,328,026,173
Town of Harrison	\$ 126,035,665	\$ 116,200	\$ 1,500	\$ -	\$ 126,153,365
Town of Lewisboro	\$ 294,898,631	\$ 21,600	\$ 1,500	\$ -	\$ 294,921,731
Town of Mamaroneck	\$ 11,680,331,469	\$ 12,098,015	\$ 1,500	\$ -	\$ 11,692,430,984
Town of Mount Kisco	\$ 289,530,059	\$ -	\$ 1,500	\$ -	\$ 289,531,559
Town of Mount Pleasant	\$ 144,212,512	\$ 271,862	\$ 4,500	\$ -	\$ 144,488,874
Town of New Castle	\$ 1,072,229,133	\$ -	\$ 1,500	\$ -	\$ 1,072,230,633
Town of North Castle	\$ 121,241,456	\$ 34,750	\$ 1,500	\$ -	\$ 121,277,706
Town of North Salem	\$ 1,694,438,617	\$ 35,978	\$ 1,500	\$ -	\$ 1,694,476,095
Town of Ossining	\$ 6,307,218,945	\$ 1,507,110	\$ 7,500	\$ -	\$ 6,308,733,555
Town of Pelham	\$ 4,180,977,622	\$ 1,522,364	\$ 1,500	\$ -	\$ 4,182,501,486
Town of Pound Ridge	\$ 379,286,501	\$ -	\$ -	\$ -	\$ 379,286,501
Town of Rye	\$ 9,334,213,104	\$ 8,740,210	\$ 6,000	\$ -	\$ 9,342,959,314
Town of Scarsdale	\$ 9,165,980,480	\$ 9,610,976	\$ -	\$ -	\$ 9,175,591,456
Town of Somers	\$ 493,498,793	\$ 23,658	\$ 3,000	\$ -	\$ 493,525,451
Town of Yorktown	\$ 131,230,208	\$ 387,646	\$ 6,000	\$ -	\$ 131,623,854
TOTALS:	\$ 71,899,177,370	\$ 63,527,461	\$ 214,500	\$ -	\$ 71,962,919,331

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.

2023 CHANGE IN COUNTY EQUALIZATION RATES

MUNICIPALITY	2022 RATE	2023 RATE	% CHANGE
City of Mount Vernon	2.01	1.71	-14.93%
City of New Rochelle	2.18	1.94	-11.01%
City of Peekskill	2.58	2.39	-7.36%
City of Rye	1.47	1.29	-12.24%
City of White Plains	2.58	2.39	-7.36%
City of Yonkers	1.9	1.79	-5.79%
Town of Bedford	9.31	8.49	-8.81%
Town of Cortlandt	1.34	1.22	-8.96%
Town of Eastchester	1.03	0.94	-8.74%
Town of Greenburgh	100	100	0.00%
Town of Harrison	1.29	1.17	-9.30%
Town of Lewisboro	8.18	6.98	-14.67%
Town of Mamaroneck	100	100	0.00%
Town of Mount Kisco	15.08	13.72	-9.02%
Town of Mount Pleasant	1.21	1.13	-6.61%
Town of New Castle	16.75	14.80	-11.64%
Town of North Castle	1.94	1.65	-14.95%
Town of North Salem	100	100	0.00%
Town of Ossining	100	100	0.00%
Town of Pelham	100	100	0.00%
Town of Pound Ridge	16.06	14.30	-10.96%
Town of Rye	100	100	0.00%
Town of Scarsdale	87.55	76.44	-12.69%
Town of Somers	10.81	9.71	-10.18%
Town of Yorktown	1.93	1.72	-10.88%

2023 PERCENT CHANGE IN COUNTY FULL VALUE

MUNICIPALITY	2022 COUNTY FULL VALUE	2023 COUNTY FULL VALUE	PERCENT CHANGE
City of Mount Vernon	7,303,408,408	8,555,006,140	17.14%
City of New Rochelle	12,176,443,945	13,723,089,897	12.70%
City of Peekskill	2,478,761,744	2,690,178,996	8.53%
City of Rye	10,067,372,789	11,485,421,240	14.09%
City of White Plains	11,064,013,682	11,747,291,172	6.18%
City of Yonkers	24,243,667,105	26,046,579,721	7.44%
Town of Bedford	6,424,730,913	7,076,379,482	10.14%
Town of Cortlandt	8,227,754,403	9,076,908,443	10.32%
Town of Eastchester	9,824,638,835	10,815,733,617	10.09%
Town of Greenburgh	23,259,500,986	24,328,026,173	4.59%
Town of Harrison	9,725,502,093	10,782,338,889	10.87%
Town of Lewisboro	3,614,816,748	4,225,239,699	16.89%
Town of Mamaroneck	10,847,823,701	11,692,430,984	7.79%
Town of Mount Kisco	1,936,636,605	2,110,288,331	8.97%
Town of Mount Pleasant	11,858,875,620	12,786,626,018	7.82%
Town of New Castle	6,377,903,707	7,244,801,574	13.59%
Town of North Castle	6,270,479,485	7,350,164,000	17.22%
Town of North Salem	1,577,801,308	1,694,476,095	7.39%
Town of Ossining	5,774,183,832	6,308,733,555	9.26%
Town of Pelham	3,860,510,884	4,182,501,486	8.34%
Town of Pound Ridge	2,350,680,224	2,652,353,154	12.83%
Town of Rye	8,854,287,948	9,342,959,314	5.52%
Town of Scarsdale	10,415,392,723	12,003,651,826	15.25%
Town of Somers	4,626,908,686	5,082,651,401	9.85%
Town of Yorktown	6,833,367,720	7,652,549,651	11.99%
TOTALS	209,995,464,095	230,656,380,857	9.84%

**2023 VILLAGE/TOWN-OUTSIDE BREAKDOWN
OF COUNTY TAXABLE ASSESSED VALUE**

MUNICIPALITY		TAXABLE ASSESSED VALUE (\$)
TOWN	VILLAGE	
Cortlandt	Buchanan	6,921,329
	Croton	21,340,401
	Unincorporated Area	82,129,767
Eastchester	Bronxville	33,481,471
	Tuckahoe	13,251,770
	Unincorporated Area	54,758,707
Greenburgh	Ardsey	1,325,991,682
	Dobbs Ferry	2,486,649,955
	Elmsford	1,236,346,507
	Hastings	2,305,811,210
	Irvington	2,156,358,085
	Tarrytown*	2,558,200,578
	Unincorporated Area	12,231,485,071
Mamaroneck	Larchmont	3,519,619,436
	Mamaroneck	3,057,856,392
	Unincorporated Area	5,102,855,641
Mt. Pleasant	Briarcliff Manor	2,449,552
	Pleasantville	20,448,592
	Sleepy Hollow	18,281,691
	Unincorporated Area	103,032,677
Ossining	Briarcliff Manor	2,280,283,415
	Ossining	2,825,278,137
	Unincorporated Area	1,201,657,393
Pelham	Pelham	1,871,546,274
	Pelham Manor	2,309,431,348
Rye Town	Mamaroneck	3,840,442,562
	Port Chester	2,021,207,051
	Rye Brook	3,472,563,491

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.

**2023
NEW YORK STATE MANDATED
TAXABLE ASSESSED VALUES**

MUNICIPALITY	SPECIAL FRANCHISE (\$)	CEILING RAILROADS (\$)	TOTAL (\$)
City of Mount Vernon	12,721,909	0	12,721,909
City of New Rochelle	14,479,760	0	14,479,760
City of Peekskill	4,100,316	0	4,100,316
City of Rye	4,231,740	0	4,231,740
City of White Plains	14,769,907	0	14,769,907
City of Yonkers	25,841,028	0	25,841,028
Town of Bedford	4,735,557	0	4,735,557
Town of Cortlandt	4,979,087	44,491	5,023,578
Town of Eastchester	5,172,624	0	5,172,624
Town of Greenburgh	757,425,300	0	757,425,300
Town of Harrison	3,471,548	0	3,471,548
Town of Lewisboro	1,077,225	0	1,077,225
Town of Mamaroneck	209,413,172	0	209,413,172
Town of Mount Kisco	9,353,859	0	9,353,859
Town of Mount Pleasant	5,357,718	0	5,357,718
Town of New Castle	20,894,902	0	20,894,902
Town of North Castle	1,976,866	0	1,976,866
Town of North Salem	9,002,100	0	9,002,100
Town of Ossining	219,162,600	0	219,162,600
Town of Pelham	124,152,696	0	124,152,696
Town of Pound Ridge	955,038	0	955,038
Town of Rye	274,807,381	0	274,807,381
Town of Scarsdale	129,472,614	0	129,472,614
Town of Somers	3,474,905	0	3,474,905
Town of Yorktown	3,851,189	0	3,851,189

2023 NET TAXABLE CHANGES FROM ASSESSORS' ANNUAL REPORTS

MUNICIPALITY	2022 TAXABLE ASSESSED VALUE	ADJUST-MENTS	NET EQUALIZATION CHANGES	ACTUAL PHYSICAL CHANGES	NET CHANGE OF STATE-MANDATED ASSESSMENT	PARTIAL EXEMPT CHANGE	WHOLLY* EXEMPT CHANGE	2023 TAXABLE ASSESSED VALUE
City of Mount Vernon	146,559,703	-	(876,790)	841,694	772	(478,416)		146,046,963
City of New Rochelle	265,217,742	(572,025)	(578,460)	652,663	1,435,316	(118,328)	0	266,036,908
City of Peekskill*	63,913,287	-	(63,772)	575,121	(62,363)	(104,261)	0	64,258,012
City of Rye	147,873,288	-	(902,065)	1,138,008	(35,691)	(8,298)	3,100	148,065,242
City of White Plains	285,150,486	-	(4,774,349)	(1,225,305)	1,338,458	36,552	0	280,525,842
City of Yonkers	459,682,317	1,538,240	(2,585,241)	6,371,970	407,989	(3,824)	5,815,080	465,411,451
Town of Bedford	598,147,931	17,400	(5,930,394)	8,962,797	(50,919)	(363,697)	(144,725)	600,783,118
Town of Cortlandt	109,869,073	11,685	(269,876)	(16,252,154)	191,598	16,841,171	157,450	110,391,497
Town of Eastchester	100,964,742	24,560	(244,315)	277,330	403,964	65,667	0	101,491,948
Town of Greenburgh	23,227,989,427	(30,400)	571,137,900	472,786,400	104,749,100	(75,789,339)	(18,014,900)	24,300,843,088
Town of Harrison	125,322,877	-	(873,007)	1,530,263	43,616	11,916		126,035,665
Town of Lewisboro	295,668,510	(209,171)	(1,263,675)	884,275	194,789	(376,097)	(56,200)	294,898,631
Town of Mamaroneck	10,836,398,468	1,681,000	749,364,412	88,755,000	26,970,046	(22,837,457)	0	11,680,331,469
Town of Mount Kisco	292,043,300	117,400	(3,472,299)	1,202,070	966,874	(1,328,286)	117,000	289,530,059
Town of Mount Pleasant	143,193,533	-	(58,055)	905,033	385,139	(213,138)	(173,960)	144,212,512
Town of New Castle	1,068,297,371	1,565,125	(1,703,164)	4,645,689	(179,562)	(396,326)	(141,657)	1,072,229,133
Town of North Castle	121,605,402	-	(958,710)	689,971	12,940	(108,147)	(2,300)	121,241,456
Town of North Salem	1,577,763,830	-	115,633,370	12,548,530	966,900	(12,474,013)	0	1,694,438,617
Town of Ossining	5,770,971,062	(9,804,359)	540,633,159	10,856,200	27,473,200	(32,910,317)	0	6,307,218,945
Town of Pelham	3,859,102,911	151,000	298,336,308	18,888,500	14,336,000	(9,837,097)	(1,125,000)	4,180,977,622
Town of Pound Ridge	377,519,244	(63,000)	(745,024)	3,421,168	(12,286)	(833,601)	(24,300)	379,286,501
Town of Rye	8,844,199,309	625,800	438,339,686	49,885,325	42,453,133	(41,290,149)	(2,293,000)	9,334,213,104
Town of Scarsdale	9,107,918,696	-	(20,458,459)	79,711,988	(2,772,253)	1,580,508	0	9,165,980,480
Town of Somers	500,141,171	-	(6,346,980)	2,580,067	(192,226)	(2,683,239)	0	493,498,793
Town of Yorktown	131,464,026	-	(298,808)	302,950	463,371	(701,331)	(64,550)	131,230,208
TOTALS:	68,456,977,706							71,899,177,264

* Although listed, this value is not included in determining Taxable Assessed Value. This is a value added to make taxpayers aware of increases or decreases in the amount of wholly exempt property

** Differs from Assessment Roll by 106

2023 GROSS ASSESSMENT ROLL

MUNICIPALITY	TAXABLE	PARTIAL	WHOLLY	GROSS ROLL	EXEMPTIONS
	ASSESSED VALUE	EXEMPTIONS	EXEMPT		AS % OF GROSS ROLL
City of Mount Vernon	146,046,963	6,165,333	44,892,157	197,104,453	26%
City of New Rochelle	266,036,908	4,154,950	95,908,500	366,100,358	27%
City of Peekskill	64,258,012	2,445,978	60,006,657	126,710,647	49%
City of Rye	148,065,242	638,710	21,832,262	170,536,214	13%
City of White Plains	280,525,842	10,676,045	118,992,967	410,194,854	32%
City of Yonkers	465,411,451	19,377,272	239,730,547	724,519,270	36%
Town of Bedford	600,783,118	6,118,856	66,426,415	673,328,389	11%
Town of Cortlandt*	110,391,497	2,093,555	67,639,477	163,534,976	43%
Town of Eastchester**	101,491,948	1,134,098	19,983,710	122,609,756	17%
Town of Greenburgh	24,300,843,088	434,110,898	3,666,235,800	28,401,189,786	14%
Town of Harrison	126,035,665	821,907	50,757,473	177,615,045	29%
Town of Lewisboro	294,898,631	5,023,868	16,324,400	316,246,899	7%
Town of Mamaroneck	11,680,331,469	112,683,378	760,004,373	12,553,019,220	7%
Town of Mount Kisco	289,530,059	4,646,008	55,407,800	349,583,867	17%
Town of Mount Pleasant	144,212,512	1,987,495	56,484,694	202,684,701	29%
Town of New Castle	1,072,229,133	7,439,021	60,414,552	1,140,082,706	6%
Town of North Castle	121,241,456	771,873	20,853,530	142,866,859	15%
Town of North Salem	1,694,438,617	114,868,983	137,192,800	1,946,500,400	13%
Town of Ossining	6,307,218,945	164,397,355	741,791,500	7,213,407,800	13%
Town of Pelham	4,180,977,622	72,567,045	218,476,200	4,472,020,867	7%
Town of Pound Ridge	379,286,501	6,035,259	23,195,311	408,517,071	7%
Town of Rye	9,334,213,104	287,285,466	970,125,600	10,591,624,170	12%
Town of Scarsdale	9,165,980,480	39,255,969	890,795,925	10,096,032,374	9%
Town of Somers	493,498,793	13,726,425	42,661,250	549,886,468	10%
Town of Yorktown	131,230,208	3,707,699	21,082,303	156,020,210	16%

*Indian Point is Exempt but on Roll Section 6 which is taxable

** Assessment Roll Value is \$26,680 more than Assessors Report (Stipulations Post Roll)

PERSONAL EXEMPTION INFORMATION

Disability Exemption

New York State law (section 459-c of the Real Property Tax Law) gives local governments and public school districts the option of granting a reduction in the amount of property taxes paid by qualifying persons with disabilities.

For additional information, go to <http://www.tax.ny.gov/pit/property/exemption/disablexempt.htm>.

In the following table, the lower figure in each case indicates the maximum income at which an eligible homeowner may receive a 50% exemption. The higher figure is the maximum at which an eligible homeowner may receive a 5% exemption under the sliding scale. The sliding scale provides for decreasing exemption percentages to a minimum of 5% as income increases. The Cooperative (Co-op) column indicates whether this exemption is available to cooperative apartment residents.

Municipality	Co-op	2023 Municipality	2023 School
Westchester County	YES	\$50,000.00 to \$58,399.99	N/A
City of Mount Vernon	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
City of New Rochelle	YES	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
City of Peekskill	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
City of Rye	YES	\$20,500.00 to \$28,899.99	\$29,000.00 to \$37,399.99
City of White Plains	NO	\$17,500.00 to \$32,400.00	\$17,500.00 to \$32,400.00
City of Yonkers	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Bedford	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Cortlandt	YES	\$29,000.00 to \$37,399.99	Varies by District
Town of Eastchester	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Greenburgh	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Harrison	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Lewisboro	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Mamaroneck	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Mount Kisco	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Mount Pleasant	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of New Castle	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of North Castle	NO	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of North Salem	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Ossining	YES	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
Town of Pelham	NO	Exemption Not Adopted	Exemption Not Adopted
Town of Pound Ridge	NO	\$50,000.00 to \$58,399.99	Varies by District
Town of Rye	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Scarsdale	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Somers	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Yorktown	YES	\$50,000.00 to \$58,399.99	Varies by District

PERSONAL EXEMPTION INFORMATION

Senior Citizen Exemption

New York State Real Property Tax Law, section 467, gives local governments and public school districts the option of granting a reduction on the amount of property taxes paid by qualifying senior citizens.

For additional information, go to <https://www.tax.ny.gov/pit/property/exemption/seniorexempt.htm>

In the following table, the lower figure in each case indicates the maximum income at which an eligible homeowner may receive a 50% exemption. The higher figure is the maximum at which an eligible homeowner may receive a 5% exemption under the sliding scale. The sliding scale provides for decreasing exemption percentages to a minimum of 5% as income increases. The Cooperative (Co-op) column indicates whether this exemption is available to cooperative apartment residents.

Municipality	Co-op	2023 Municipalities	2023 School District(s)
Westchester County	YES	\$50,000.00 to \$58,399.99	N/A
City of Mount Vernon	NO	\$29,000.00 to \$37,399.00	\$29,000.00 to \$37,399.99
City of New Rochelle	YES	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
City of Peekskill	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
City of Rye	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
City of White Plains	NO	\$17,500.00 to \$32,400.00	\$17,500.00 to \$32,400.00
City of Yonkers	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Bedford	NO	\$50,000.00 to \$58,399.99	Varies by District
Town of Cortlandt	YES	\$29,000.00 to \$37,399.99	Varies by District
Town of Eastchester	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Greenburgh	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Harrison	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Lewisboro	YES	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
Town of Mamaroneck	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Mount Kisco	YES**	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Mount Pleasant	YES	\$50,000.00 to \$58,399.99	Varied by District
Town of New Castle	NO	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
Town of North Castle	NO	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
Town of North Salem	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Ossining	YES	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99
Town of Pelham	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Pound Ridge	NO	\$50,000.00 to \$58,399.99	Varies by District
Town of Rye	NO	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Scarsdale	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Somers	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of Yorktown	YES	\$50,000.00 to \$58,399.99	\$29,000.00 to \$37,399.99

** Only in the school district

PERSONAL EXEMPTION INFORMATION

STAR

STAR is New York State's School Tax Relief Program that includes a STAR credit check or a partial property tax exemption from school taxes. It is available on a property owner's primary residence whether it's a condominium, cooperative apartment, manufactured home, farm dwelling, apartment building or mixed-use property where the property owner owns and lives in their home. New Yorkers who are receiving the STAR exemption and purchased their current home prior to May 1, 2014 may continue to receive the STAR exemption. New Yorkers who purchased their home between May 1, 2014 and August 1, 2015 may need to register to receive a STAR credit. New Yorkers who purchased their home after August 1, 2015 need to register to receive a STAR credit.

There are two (2) STAR property tax exemptions and credits: The **Basic STAR** exemption is available for owner-occupied, primary residences regardless of the owners' ages. The **Enhanced STAR** exemption is available for the primary residences of senior citizens (age 65 and older).

However, to be eligible for the tax rebate and either of these two (2) exemptions or credits the combined income of owner(s) who reside at the property, and any spouse who resides at the property, must not exceed the income limit applicable to each rebate, exemption or credit. For additional information, go to <https://www.tax.ny.gov/pit/property/star/eligibility.htm>

Maximum 2022-2023 STAR savings by Municipality

Municipal name	School district name	Class	Basic	Enhanced
City of Mt Vernon	Mount Vernon	-	\$1,748	\$4,360
City of New Rochelle	New Rochelle	-	\$1,551	\$3,592
City of Peekskill	Hendrick Hudson	-	\$1,388	\$3,226
City of Peekskill	Peekskill	-	\$1,725	\$3,958
City of Rye	Rye	-	\$796	\$1,853
City of Rye	Rye Neck	H	\$1,238	\$2,882
City of Rye	Rye Neck	N	\$1,411	\$3,314
City of White Plains	White Plains	-	\$1,473	\$3,416
City of Yonkers	Yonkers	-	\$967	\$2,318
Town of Bedford	Bedford	-	\$1,219	\$2,442
Town of Bedford	Byram Hills	-	\$1,234	\$2,564
Town of Bedford	Katonah-Lewisboro	-	\$1,595	\$3,711
Town of Cortlandt	Croton-Harmon	-	\$1,564	\$3,704
Town of Cortlandt	Hendrick Hudson	-	\$1,412	\$3,317
Town of Cortlandt	Lakeland	-	\$1,850	\$4,420
Town of Cortlandt	Putnam Valley	-	\$2,000	\$4,525
Town of Cortlandt	Yorktown	-	\$1,776	\$4,318
Town of Eastchester	Eastchester	-	\$1,373	\$3,205
Town of Eastchester	Tuckahoe	-	\$1,437	\$3,352
Town of Eastchester (Bronxville)	Bronxville	-	\$1,123	\$2,612
Town of Greenburgh	Ardsley	-	\$1,763	\$4,128
Town of Greenburgh	Dobbs Ferry	-	\$1,740	\$4,124
Town of Greenburgh	Edgemont	-	\$1,646	\$3,830
Town of Greenburgh	Elmsford	-	\$1,576	\$3,427
Town of Greenburgh	Greenburgh	-	\$1,216	\$2,776
Town of Greenburgh	Hastings On Hudson	-	\$1,697	\$3,973
Town of Greenburgh	Irvington	-	\$1,605	\$3,735
Town of Greenburgh	Pocantico Hills	-	\$738	\$1,717
Town of Greenburgh	Tarrytowns	-	\$1,704	\$4,061

Maximum 2022-2023 STAR savings by Municipality

Municipal name	School district name	Class	Basic	Enhanced
Town of Greenburgh	Valhalla	-	\$1,594	\$3,373
Town of Harrison	Harrison	-	\$1,047	\$2,232
Town of Lewisboro	Katonah-Lewisboro	-	\$1,634	\$3,559
Town of Mamaroneck	Mamaroneck	-	\$1,099	\$2,557
Town of Mamaroneck	Scarsdale	-	\$1,228	\$2,693
Town of Mount Kisco	Bedford	-	\$1,224	\$2,452
Town of Mount Pleasant	Briarcliff Manor	-	\$1,728	\$3,962
Town of Mount Pleasant	Byram Hills	-	\$1,293	\$2,589
Town of Mount Pleasant	Chappaqua	-	\$1,715	\$3,558
Town of Mount Pleasant	Mount Pleasant	-	\$1,569	\$3,152
Town of Mount Pleasant	Pleasantville	-	\$1,709	\$3,995
Town of Mount Pleasant	Pocantico Hills	-	\$746	\$1,742
Town of Mount Pleasant	Tarrytowns	-	\$1,764	\$4,073
Town of Mount Pleasant	Valhalla	-	\$1,632	\$3,458
Town of New Castle	Bedford	-	\$1,212	\$2,429
Town of New Castle	Byram Hills	-	\$1,272	\$2,592
Town of New Castle	Chappaqua	-	\$1,702	\$3,676
Town of New Castle	Ossining	-	\$1,888	\$4,250
Town of New Castle	Pleasantville	-	\$1,607	\$3,960
Town of New Castle	Yorktown	-	\$1,708	\$4,138
Town of North Castle	Bedford	-	\$1,225	\$2,457
Town of North Castle	Byram Hills	-	\$1,273	\$2,621
Town of North Castle	Harrison	-	\$995	\$2,130
Town of North Castle	Mount Pleasant	-	\$1,472	\$2,951
Town of North Castle	Valhalla	-	\$1,591	\$3,314
Town of North Salem	Katonah-Lewisboro	-	\$1,620	\$3,419
Town of North Salem	North Salem	-	\$1,528	\$3,061
Town of Ossining	Briarcliff Manor	-	\$1,697	\$3,978
Town of Ossining	Ossining	-	\$1,920	\$4,304
Town of Pelham	Pelham	H	\$1,455	\$3,386
Town of Pelham	Pelham	N	\$1,964	\$4,570
Town of Pound Ridge	Bedford	-	\$1,175	\$2,354
Town of Pound Ridge	Katonah-Lewisboro	-	\$1,573	\$3,536
Town of Rye	Blind Brook-Rye	H	\$1,360	\$3,091
Town of Rye	Blind Brook-Rye	N	\$2,122	\$4,634
Town of Rye	Harrison	-	\$1,010	\$2,161
Town of Rye	Port Chester-Rye	H	\$1,068	\$2,667
Town of Rye	Port Chester-Rye	N	\$1,693	\$3,991
Town of Rye	Rye Neck	H	\$1,279	\$2,975
Town of Rye	Rye Neck	N	\$1,571	\$3,702
Town of Scarsdale	Scarsdale	-	\$1,218	\$2,759
Town of Somers	Lakeland	-	\$1,768	\$4,388
Town of Somers	North Salem	-	\$1,591	\$3,226
Town of Somers	Somers	-	\$1,652	\$3,409
Town of Yorktown	Croton-Harmon	-	\$1,546	\$3,650
Town of Yorktown	Lakeland	-	\$1,845	\$4,357
Town of Yorktown	Ossining	-	\$1,960	\$4,160
Town of Yorktown	Yorktown	-	\$1,802	\$4,255

PERSONAL EXEMPTION INFORMATION

Veteran Exemption

The Eligible Funds Veterans' real property tax exemption (Real Property Tax Law, section 458) provides a partial exemption where property owned by a Veteran or certain other persons designated in the law has been purchased with pension, bonus, or insurance monies, referred to as "eligible funds." Another exemption, known as the Alternative Veterans' Exemption (Real Property Tax Law, section 458-a), is available only for residential property of veterans who served during wartime or received an expeditionary medal. In 2014 School Districts were given the option to adopt a resolution allowing the application of the alternative veterans' exemption to school taxes. Also the Cold War Veterans' Exemption (Real Property Tax Law 458-b), is available to veterans who served on active duty (exclusive of training) in the United States armed forces between September 2, 1945 and December 26, 1991, and who are not currently receiving either the eligible funds or Alternative Veterans' exemption. For additional information, go to <http://www.tax.ny.gov/pit/property/exemption/vetexempt.htm>

As it pertains to the Alternative Veterans' Exemption, a qualified residential parcel receives an exemption equal to 15% of its assessed value or the first figure in the table below for the municipality or school district multiplied by the applicable equalization rate, whichever is less. An additional exemption equal to 10% of its assessed value or the middle figure in the table below for the municipality multiplied by the applicable equalization rate, which ever is less, is available to eligible combat Veterans. Where a Veteran has received a service-connected disability rating from the Veterans' Administration or the Department of Defense, there is an additional exemption which is equal to one-half of the disability rating, multiplied by the assessed value of the property or the last figure in the table below for the municipality multiplied by the applicable equalization rate, which ever is less.

Alternative Veterans Exemption		
Municipality	Co-op Eligibility	2023
Westchester County	YES	75,000/50,000/250,000
City of Mount Vernon	NO	54,000/36,000/180,000
City of New Rochelle	YES	75,000/50,000/250,000
City of Peekskill	YES	54,000/36,000/180,000
City of Rye	YES	75,000/50,000/250,000
City of White Plains	NO	27,000/45,000/90,000
City of Yonkers	YES	75,000/50,000/250,000
Town of Bedford	NO	54,000/36,000/180,000
Town of Cortlandt	YES	75,000/50,000/250,000
Town of Eastchester	YES	75,000/50,000/250,000
Town of Greenburgh	YES	54,000/36,000/180,000
Town of Harrison	YES	75,000/50,000/250,000
Town of Lewisboro	YES	75,000/50,000/250,000
Town of Mamaroneck	YES	75,000/50,000/250,000
Town of Mount Kisco	YES	36,000/24,000/120,000
Town of Mount Pleasant	YES	75,000/50,000/250,000
Town of New Castle	NO	75,000/50,000/250,000
Town of North Castle	NO	75,000/50,000/250,000
Town of North Salem	YES	75,000/50,000/250,000
Town of Ossining	NO	Not Adopted (Eligible Funds Available)
Town of Pelham	YES	75,000/50,000/250,000
Town of Pound Ridge	NO	54,000/36,000/180,000
Town of Rye	YES	75,000/50,000/250,000
Town of Scarsdale	YES	75,000/50,000/250,000
Town of Somers	NO	75,000/50,000/250,000
Town of Yorktown	YES	75,000/50,000/250,000

Alternative Veterans Exemption		
School District	Co-op Eligibility	2023
Bedford CSD*	NO	36,000/24,000/120,000
Blind Brook-Rye UFSD*	NO	54,000/36,000/180,000
Briarcliff Manor UFSD	YES	12,000/8,000/40,000
Byram Hills CSD	NO	12,000/8,000/40,000
Chappaqua CSD	NO	12,000/8,000/40,000
Croton- Harmon SD	NO	12,000/8,000/40,000
Harrison CSD	YES	54,000/36,000/180,000
Hastings UFSD	YES	12,000/20,000/40,000
Hendrick Hudson UFSD	N/A	Not Offered
Katonah/Lewisboro UFSD	YES	39,000/26,000/130,000
Lakeland CSD	NO	12,000/8,000/40,000
Mamaroneck UFSD	YES	39,000/26,000/130,000
Mount Pleasant SD	YES	12,000/8,000/40,000
Mount Vernon SD	NO	54,000/36,000/180,000
New Rochelle SD	YES	54,000/36,000/180,000
North Salem CSD	YES	75,000/50,000/250,000
Ossining UFSD*	YES	12,000/8,000/40,000
Peekskill City SD	NO	12,000/8,000/40,000
Pelham Public Schools	YES	75,000/50,000/250,000
Pleasantville UFSD	NO	12,000/8,000/40,000
Pocantico Hills CSD	YES	12,000/20,000/40,000
Port Chester Rye UFSD*	NO	12,000/8,000/40,000
Putnam Valley CSD	YES	12,000/8,000/40,000
Rye City School District	YES	54,000/36,000/180,000
Rye Neck Schools	NO	12,000/8,000/40,000
Scarsdale UFSD	YES	12,000/8,000/40,000
Somers CSD	NO	12,000/8,000/40,000
Tarrytown SD	YES	12,000/8,000/40,000
Valhalla UFSD	YES	12,000/20,000/40,000
White Plains City SD	YES	12,000/20,000/40,000
Yonkers Public Schools	YES	75,000/50,000/250,000
Yorktown CSD	NO	12,000/8,000/40,000

*Extended to Gold Star Parents

As it pertains to the Cold War Veterans' Exemption, a qualified residential parcel receives an exemption equal to 10% or 15% of its assessed value or the first figure in the table below for the municipality multiplied by the applicable equalization rate, whichever is less. Where a Veteran has received a service-connected disability rating from the Veterans' Administration or the Department of Defense, there is an additional exemption which is equal to one-half of the disability rating, multiplied by the assessed value of the property or the last figure in the table below for the municipality multiplied by the applicable equalization rate, which ever is less.

Cold War Veterans Exemption			
Municipality	Co-op Eligibility	Percentage	2023
Westchester County	YES	15%	75,000/250,000
City of Mount Vernon	YES	15%	54,000/180,000
City of New Rochelle	YES	15%	75,000/250,000
City of Peekskill	NO	15%	54,000/180,000
City of Rye	YES	15%	75,000/250,000
City of White Plains	NO	15%	12,000/40,000
City of Yonkers	YES	15%	75,000/250,000
Town of Bedford	NO	15%	54,000/180,000
Town of Cortlandt	YES	15%	75,000/250,000
Town of Eastchester	YES	15%	75,000/250,000
Town of Greenburgh	YES	15%	12,000/40,000
Town of Harrison	YES	15%	75,000/250,000
Town of Lewisboro	N/A	N/A	Not Adopted
Town of Mamaroneck	YES	15%	75,000/250,000
Town of Mount Kisco	NO	N/A	Not Adopted
Town of Mount Pleasant*	YES	15%	75,000/250,000
Town of New Castle	NO	15%	75,000/250,000
Town of North Castle	NO	15%	75,000/250,000
Town of North Salem	NO	15%	75,000/250,000
Town of Ossining*	YES	15%	12,000/40,000
Town of Pelham	YES	15%	75,000/250,000
Town of Pound Ridge	NO	15%	12,000/40,000
Town of Rye	NO	15%	75,000/250,000
Town of Scarsdale	YES	15%	75,000/250,000
Town of Somers	NO	15%	75,000/250,000
Town of Yorktown	NO	15%	75,000/250,000

* The Cold War Veteran's Exemption has not been adopted in the Village of Briarcliff Manor.

PERSONAL EXEMPTION INFORMATION

Volunteer Firefighter or Volunteer Ambulance Worker Exemption

Section 466-d of the Real Property Tax Law authorizes the governing body of a county, city, town, village, or school district in a county having a population of between 900,000 and 950,000 according to the latest federal decennial census (only Westchester County currently satisfies this standard) to partially exempt the residence of a volunteer firefighter or volunteer ambulance worker. The firefighter's exemption does not apply if the area served by the company encompasses an area served by five or more professional firefighters. The ambulance worker's exemption does not apply if the area served by the company encompasses an area served by five or more professional ambulance workers.

For additional information, go to

https://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4_01/sec466_a.htm

The following table indicates which municipalities have adopted this exemption.

Municipality	Adopted Exemption
Westchester County	YES
City of Mount Vernon	NO
City of New Rochelle	YES
City of Peekskill	NO
City of Rye	NO
City of White Plains	NO
City of Yonkers	NO
Town of Bedford	YES
Town of Cortlandt	YES
Town of Eastchester	NO
Town of Greenburgh	YES
Town of Harrison	YES
Town of Lewisboro	YES
Town of Mamaroneck	YES
Town of Mount Kisco	YES
Town of Mount Pleasant	YES
Town of New Castle	YES
Town of North Castle	YES
Town of North Salem	YES
Town of Ossining	NO
Town of Pelham	NO
Town of Pound Ridge	YES
Town of Rye	YES
Town of Scarsdale	NO
Town of Somers	YES
Town of Yorktown	YES

2023

PROPERTY CLASSIFICATION BREAKDOWN BY GROSS ASSESSED VALUE

MUNICIPALITY	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
	AGRICULTURE	RESIDENTIAL	VACANT LAND	COMMERCIAL	RECREATION & ENTERTAINMENT	COMMUNITY SERVICES	INDUSTRIAL	PUBLIC SERVICE	WILD AND FORESTED LAND	OTHER	TOTAL
City of Mount Vernon	0	82,859,965	2,780,457	49,125,263	1,580,550	32,321,057	10,612,516	17,809,125	5,500	0	197,104,453
City of New Rochelle	0	187,296,577	3,500,265	89,656,070	4,666,160	52,953,634	1,562,740	25,819,812	645,000	0	366,100,358
City of Peekskill	0	40,986,092	772,705	23,629,910	308,350	7,517,875	1,070,642	51,921,023	504,050	0	126,710,647
City of Rye	0	119,969,223	1,504,657	16,350,224	6,808,892	13,687,342	37,500	9,875,726	262,650	0	170,536,214
City of White Plains	210,900	121,638,506	3,498,672	169,384,761	2,039,425	91,654,260	397,175	19,807,368	2,563,767	0	410,194,854
City of Yonkers	0	279,961,279	12,263,358	201,251,451	12,299,355	154,806,251	3,627,490	56,464,785	1,943,300	0	724,519,270
Town of Bedford	673,328,389	931,260,969	16,474,553	43,969,970	2,809,750	47,521,955	1,430,400	18,271,512	5,749,580	0	1,340,837,078
Town of Cortlandt	36,525	63,670,266	1,364,077	13,653,904	774,494	33,211,823	263,270	26,875,919	1,864,896	0	163,534,976
Town of Eastchester	7,850	72,317,069	2,261,704	24,031,017	1,434,630	14,777,740	93,920	7,812,646	46,100	0	122,583,076
Town of Greenburgh	11,028,800	16,280,853,300	375,520,700	6,585,522,300	211,291,300	3,181,471,500	132,069,100	1,374,390,100	248,187,300	0	28,401,235,400
Town of Harrison	0	100,529,873	1,292,831	20,872,537	1,779,370	44,566,084	0	7,932,605	841,645	0	177,615,045
Town of Lewisboro	2,448,112	274,980,185	5,960,320	7,725,045	1,316,720	13,166,800	0	6,667,417	3,982,300	0	316,248,899
Town of Mamaroneck	0	9,967,486,247	93,416,836	1,454,931,306	117,730,100	469,500,973	22,120,000	339,913,658	87,920,100	0	12,553,019,220
Town of Mount Kisco	0	135,223,367	6,020,579	128,870,486	12,500,285	47,269,900	7,063,926	12,494,222	141,100	0	349,583,867
Town of Mount Pleasant	33,750	102,112,007	5,613,965	20,637,031	1,274,161	46,943,793	901,310	24,895,844	82,850	0	202,684,701
Town of New Castle	89,300	968,802,754	23,394,852	38,167,971	6,112,431	50,359,047	2,481,350	42,252,145	6,642,856	0	1,140,082,708
Town of North Castle	497,620	94,608,453	2,005,825	19,908,049	567,546	10,840,580	291,800	12,760,801	1,388,175	0	142,666,859
Town of North Salem	61,777,700	1,419,141,200	74,375,900	59,312,500	30,182,700	69,337,500	0	186,566,800	45,806,100	0	1,946,500,400
Town of Ossining	0	4,412,139,900	87,835,200	1,612,689,300	50,067,900	680,000,200	16,028,200	303,498,600	51,148,500	0	7,213,407,800
Town of Pelham	0	3,684,428,005	7,412,400	411,577,500	22,728,000	177,536,700	15,415,000	144,009,262	8,918,000	0	4,472,020,867
Town of Pound Ridge	482,500	356,878,107	11,787,199	6,034,350	1,739,400	6,694,771	0	10,268,780	12,651,964	0	408,517,071
Town of Rye	0	7,274,815,798	75,336,967	1,957,793,750	60,496,100	470,155,100	3,780,600	720,384,655	28,871,200	0	10,591,624,170
Town of Scarsdale	0	8,645,324,318	126,948,519	322,911,070	37,074,165	728,663,625	0	181,110,677	70,900,000	0	10,096,032,374
Town of Somers	3435250	434,102,089	5,800,130	36,506,175	2,279,780	39,572,360	0	24,411,564	3,978,100	0	549,886,468
Town of Yorktown	358,600	103,512,113	1,645,225	21,901,639	628,600	13,908,804	204,800	10,967,109	2,993,020	0	156,020,210

NOTE: This table should only be used for analysis within a municipality. It can not be used to compare municipalities because figures have not been adjusted for level of assessment.

2021
**BREAKDOWN OF GROSS AV
 BY PERCENTAGE WITHIN PROPERTY CLASS**

MUNICIPALITY	(100) AGRICULTURE	(200) RESIDENTIAL	(300) VACANT LAND	(400) COMMERCIAL	(500) RECREATION & ENTERTAINMENT	(600) COMMUNITY SERVICES	(700) INDUSTRIAL	(800) PUBLIC SERVICE	(900) WILD AND FORESTED LAND	OTHER	TOTAL
City of Mount Vernon	0.0000%	42.0386%	1.4107%	24.9235%	0.8070%	16.3979%	5.3842%	9.0354%	0.0028%	0.0000%	100%
City of New Rochelle	0.0000%	51.1599%	0.9561%	24.4895%	1.2746%	14.4642%	0.4269%	7.0527%	0.1762%	0.0000%	100%
City of Peekskill	0.0000%	32.3462%	0.6098%	18.6487%	0.2433%	5.9331%	0.8450%	40.9761%	0.3978%	0.0000%	100%
City of Rye	0.0000%	70.3600%	0.8823%	9.5875%	5.1654%	8.0261%	0.0220%	5.7910%	0.1657%	0.0000%	100%
City of White Plains	0.0514%	29.6538%	0.8529%	41.0499%	0.4972%	22.3441%	0.0968%	4.8288%	0.6250%	0.0000%	100%
City of Yonkers	0.0000%	38.6410%	1.6926%	27.7772%	1.6976%	21.3670%	0.4869%	8.0695%	0.2682%	0.0000%	100%
Town of Bedford	50.2170%	39.6231%	1.2287%	3.2793%	0.2096%	3.5442%	0.1067%	1.3627%	0.4288%	0.0000%	100%
Town of Cortlandt	0.0223%	51.1635%	0.8341%	8.3492%	0.4736%	20.3087%	0.1732%	17.6573%	1.0179%	0.0000%	100%
Town of Eastchester	0.0064%	58.9943%	1.8450%	19.6039%	1.1705%	12.0553%	0.0766%	6.2104%	0.0376%	0.0000%	100%
Town of Greenburgh	0.0420%	57.3245%	1.3222%	23.1875%	0.7440%	11.2019%	0.4650%	4.8392%	0.8739%	0.0000%	100%
Town of Hamison	0.0000%	58.5999%	0.7279%	11.6390%	1.0018%	25.0914%	0.0000%	4.4662%	0.4739%	0.0000%	100%
Town of Lewisboro	0.7741%	86.9511%	1.8847%	2.4427%	0.4164%	4.1635%	0.0000%	2.1083%	1.2592%	0.0000%	100%
Town of Mamaroneck	0.0000%	79.4031%	0.7442%	11.5903%	0.9379%	3.7401%	0.1762%	2.7078%	0.7004%	0.0000%	100%
Town of Mount Kisco	0.0000%	38.6812%	1.7222%	36.8640%	3.5758%	13.5218%	2.0207%	3.5740%	0.0404%	0.0000%	100%
Town of Mount Pleasant	0.0167%	50.3797%	2.7698%	10.2805%	0.6286%	23.1610%	0.4447%	12.2781%	0.0409%	0.0000%	100%
Town of New Castle	0.0078%	84.9590%	2.0520%	3.3478%	0.5361%	4.4171%	0.2159%	3.7061%	0.7581%	0.0000%	100%
Town of North Castle	0.3485%	66.2200%	1.4040%	13.9347%	0.3973%	7.5879%	0.2041%	8.9320%	0.9717%	0.0000%	100%
Town of North Salem	3.1738%	72.9073%	3.8210%	3.0471%	1.5506%	3.5622%	0.0000%	9.5847%	2.3533%	0.0000%	100%
Town of Ossining	0.0000%	61.1658%	1.2177%	22.3570%	0.6940%	9.4269%	0.2222%	4.2074%	0.7091%	0.0000%	100%
Town of Pelham	0.0000%	82.3884%	0.1658%	9.2034%	0.5082%	3.9699%	0.3447%	3.2202%	0.1994%	0.0000%	100%
Town of Pound Ridge	0.1132%	87.3594%	2.8854%	1.4771%	0.4258%	2.1284%	0.0000%	2.5137%	3.0970%	0.0000%	100%
Town of Rye	0.0000%	68.6846%	0.7113%	18.4844%	0.5712%	4.4389%	0.0358%	6.8013%	0.2726%	0.0000%	100%
Town of Scarsdale	0.0000%	85.6329%	1.2842%	3.1984%	0.3672%	7.2193%	0.0000%	1.5958%	0.7023%	0.0000%	100%
Town of Somers	0.6247%	78.9440%	1.0190%	6.6389%	0.4146%	7.1965%	0.0000%	4.4394%	0.7231%	0.0000%	100%
Town of Yorktown	0.2298%	66.3453%	1.0545%	14.0377%	0.3389%	8.9148%	0.1313%	7.0293%	1.9184%	0.0000%	100%

**2023
BREAKDOWN OF PARCELS BY PROPERTY CLASS**

MUNICIPALITY	(100) AGRICULTURE	(200) RESIDENTIAL	(300) VACANT LAND	(400) COMMERCIAL	(500) RECREATION & ENTERTAINMENT	(600) COMMUNITY SERVICES	(700) INDUSTRIAL	(800) PUBLIC SERVICE	(900) WILD AND FORESTED LAND	OTHER	TOTAL
City of Mount Vernon	0	8,449	776	1,241	49	259	321	64	1	0	11,160
City of New Rochelle	0	12,225	1,099	2,290	59	260	28	86	27	0	16,074
City of Peekskill	0	4,590	307	1,352	18	73	24	41	18	0	6,423
City of Rye	0	3,917	196	704	42	64	2	119	4	0	5,048
City of White Plains	10	8,450	761	4,475	12	169	10	83	71	0	14,041
City of Yonkers	0	24,875	3,470	6,635	58	1,184	52	167	19	0	36,460
Town of Bedford	25	5,120	617	290	6	99	6	82	44	0	6,289
Town of Cortlandt	3	11,755	1,471	1,276	238	146	18	234	194	0	15,333
Town of Eastchester	1	6,633	780	1,672	18	81	7	136	1	0	9,329
Town of Greenburgh	7	18,778	55	2,151	6,617	159	436	25	655	168	29,051
Town of Harrison	0	5,890	443	431	18	81	0	80	127	0	7,070
Town of Lewisboro	25	4,641	752	58	36	221	0	82	43	0	5,858
Town of Mamaroneck	0	6,484	410	1,823	36	84	18	64	64	0	8,983
Town of Mount Kisco	0	1,752	196	739	9	54	12	30	7	0	2,799
Town of Mount Pleasant	2	11,194	1,703	875	43	228	15	329	9	0	14,398
Town of New Castle	1	5,702	655	108	29	72	4	98	138	0	6,807
Town of North Castle	5	3,904	411	217	18	74	7	115	85	0	4,836
Town of North Salem	45	1,803	312	80	24	45	0	92	49	0	2,450
Town of Ossining	0	6,847	512	2,465	27	164	7	94	61	0	10,177
Town of Pelham	0	3,176	90	303	9	57	5	37	26	0	3,703
Town of Pound Ridge	2	1,937	316	34	9	32	0	73	81	0	2,484
Town of Rye	0	8,858	381	1,702	26	105	2	158	32	0	11,264
Town of Scarsdale	0	5,378	246	122	9	162	0	41	2	0	5,960
Town of Somers	27	8,037	824	103	14	139	0	116	78	0	9,338
Town of Yorktown	12	9,972	1,033	2,500	18	196	2	342	323	0	14,398
TOTALS	165	190,367	17,818	33,646	7,442	4,208	974	2,788	2,159	168	259,733

**2023
BREAKDOWN OF PARCELS
BY PERCENTAGE WITHIN PROPERTY CLASS**

MUNICIPALITY	(100) AGRICULTURE	(200) RESIDENTIAL	(300) VACANT LAND	(400) COMMERCIAL	(500) RECREATION & ENTERTAINMENT	(600) COMMUNITY SERVICES	(700) INDUSTRIAL	(800) PUBLIC SERVICE	(900) WILD AND FORESTED LAND	OTHER	TOTAL
City of Mount Vernon	0.00%	75.71%	6.95%	11.12%	0.44%	2.32%	2.88%	0.57%	0.01%	0.00%	100%
City of New Rochelle	0.00%	76.05%	6.84%	14.25%	0.37%	1.62%	0.17%	0.54%	0.17%	0.00%	100%
City of Peekskill	0.00%	71.46%	4.78%	21.05%	0.28%	1.14%	0.37%	0.64%	0.28%	0.00%	100%
City of Rye	0.00%	77.60%	3.88%	13.95%	0.83%	1.27%	0.04%	2.36%	0.08%	0.00%	100%
City of White Plains	0.07%	60.18%	5.42%	31.87%	0.09%	1.20%	0.07%	0.59%	0.51%	0.00%	100%
City of Yonkers	0.00%	68.23%	9.52%	18.20%	0.16%	3.25%	0.14%	0.46%	0.05%	0.00%	100%
Town of Bedford	0.40%	81.41%	9.81%	4.61%	0.10%	1.57%	0.10%	1.30%	0.70%	0.00%	100%
Town of Cortlandt	0.02%	76.66%	9.59%	8.32%	1.55%	0.95%	0.10%	1.53%	1.27%	0.00%	100%
Town of Eastchester	0.01%	71.10%	8.36%	17.92%	0.19%	0.87%	0.08%	1.46%	0.01%	0.00%	100%
Town of Greenburgh	0.02%	64.64%	0.19%	7.40%	22.78%	0.55%	1.50%	0.09%	2.25%	0.00%	100%
Town of Harrison	0.00%	83.31%	6.27%	6.10%	0.25%	1.15%	0.00%	1.13%	1.80%	0.00%	100%
Town of Lewisboro	0.43%	79.22%	12.84%	0.99%	0.61%	3.77%	0.00%	1.40%	0.73%	0.00%	100%
Town of Mamaroneck	0.00%	72.18%	4.56%	20.29%	0.40%	0.94%	0.20%	0.71%	0.71%	0.00%	100%
Town of Mount Kisco	0.00%	62.59%	7.00%	26.40%	0.32%	1.93%	0.43%	1.07%	0.25%	0.00%	100%
Town of Mount Pleasant	0.01%	77.75%	11.83%	6.08%	0.30%	1.58%	0.10%	2.29%	0.06%	0.00%	100%
Town of New Castle	0.01%	83.77%	9.62%	1.59%	0.43%	1.06%	0.06%	1.44%	2.03%	0.00%	100%
Town of North Castle	0.10%	80.73%	8.50%	4.49%	0.37%	1.53%	0.14%	2.38%	1.76%	0.00%	100%
Town of North Salem	1.84%	73.59%	12.73%	3.27%	0.98%	1.84%	0.00%	3.76%	2.00%	0.00%	100%
Town of Ossining	0.00%	67.28%	5.03%	24.22%	0.27%	1.61%	0.07%	0.92%	0.60%	0.00%	100%
Town of Pelham	0.00%	85.77%	2.43%	8.18%	0.24%	1.54%	0.14%	1.00%	0.70%	0.00%	100%
Town of Pound Ridge	0.08%	77.98%	12.72%	1.37%	0.36%	1.29%	0.00%	2.94%	3.26%	0.00%	100%
Town of Rye	0.00%	78.64%	3.38%	15.11%	0.23%	0.93%	0.02%	1.40%	0.28%	0.00%	100%
Town of Scarsdale	0.00%	90.23%	4.13%	2.05%	0.15%	2.72%	0.00%	0.69%	0.03%	0.00%	100%
Town of Somers	0.29%	86.07%	8.82%	1.10%	0.15%	1.49%	0.00%	1.24%	0.84%	0.00%	100%
Town of Yorktown	0.08%	69.26%	7.17%	17.36%	0.13%	1.36%	0.01%	2.38%	2.24%	0.00%	100%
TOTAL	0.13%	75.66%	7.30%	11.49%	1.28%	1.58%	0.27%	1.37%	0.90%	0.00%	100%

**2023 Effective Tax Rates for One, Two and Three-Family Houses
Westchester County, NY**

City/Town	Village	School District	2021 City/Town S&P	2022 Village S&P	2023 County Item	2023 City/Town Item	2023 Village Item	2023 School Item	2023 S.O.	Effective County Rate / %	Effective City/Town Rate / %	Effective Village Rate / %	Effective School Rate / %	Effective Special District Rate / %	Overall Effective Rate / %
Bedford		Bedford	2.30	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Canton		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Canton	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Catskill		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Catskill	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Greenburgh		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Greenburgh	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Harrison		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Harrison	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Katonah		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Katonah	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Middletown		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Middletown	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Newburgh		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Newburgh	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Roseton		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Roseton	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Saugerties		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Saugerties	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Tarrytown		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Tarrytown	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
Yorktown		Bedford Hills	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400
		Yorktown	1.48	0.00	27.74	30.26	0.00	150.90	14.96	0.7200	0.7200	0.0000	1.0000	0.0000	1.7400

1 The effective tax rates of some villages perhaps may be slightly over-stated because of the exclusion of library districts and special district levies which may apply only to the unincorporated area of the town

2 Special district figures are based on the largest extent of each type (i.e., water, sewer & refuse) and are approximate only. They do not represent the effective special district tax rates of any specific parcel.

* except in non-attaching villages where the appropriate town rate is used
Source: Westchester County Tax Commission

**2023 Effective Tax Rates for One, Two and Three-Family Houses
Westchester County, NY**

City/Town	Village	School District	2021 City/Town ER	2021 Village ER	2021 County	2022 City/Town ER	2022 Village ER	2022 School	2022 S.D.	Effective County Rate / %	Effective City/Town Rate / %	Effective Village Rate / %	Effective School Rate / %	Effective Overall District Rate / %	Overall Effective Tax Rate / %
Albany		Albany	27.74	26.20	0.00	158.65	14.66	0.253	0.221	0.253	0.253	0.253	0.253	0.253	1.001
Albany		Albany	27.74	26.20	0.00	158.65	14.66	0.253	0.221	0.253	0.253	0.253	0.253	0.253	1.001
Albany		Albany	27.74	26.20	0.00	158.65	14.66	0.253	0.221	0.253	0.253	0.253	0.253	0.253	1.001

NOTES:
1. The effective tax rates of some village portions may be slightly off because of the exclusion of library districts and special district levies which may apply only to the unincorporated area of the town
* except a non-assessing village where the appropriate town rate is used

2. Special district figures are based on the largest district of each type (fire, water, sewer & refuse) and are approximations only. They do not represent the effective special district tax rates of any specific parcel.

HISTORY OF COUNTY TAX RATES PER \$1,000 of ASSESSED VALUE

11/27/2023	TAX YEAR									
MUNICIPALITY	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
City of Mount Vernon	136.87	138.88	136.57	121.01	118.83	111.03	103.25	109.36	102.95	101.98
City of New Rochelle	118.69	122.73	130.67	125.99	127.35	112.61	112.82	114.75	120.64	123.53
City of Peekskill	100.19	100.56	107.55	96.8	88.9	92.37	89.64	89.94	89.23	86.01
City of Rye	175.91	173.24	191.33	198.25	207.88	204.59	200.24	196.32	184.87	187.92
City of White Plains	106.22	111.83	114.27	122.08	118.14	103.32	102.96	103.89	103.73	100.99
City of Yonkers	137.93	140.03	145.10	136.76	130.18	120.48	109.97	112.48	116.98	117.86
Town of Bedford	27.74	25.32	28.14	27.82	29.04	31.39	31.15	32.78	34.02	32.12
Town of Cortlandt	193.16	192.60	198.57	200.19	192.92	189.69	192.72	184.46	189.11	183.97
Town of Eastchester	251.42	266.13	270.96	278.7	282.22	276.01	269.46	265.05	250.99	248.24
Town of Greenburgh	2.59	2.89	3.06	3.10	3.18	3.23	3.27	108.68	105.83	105.21
Town of Harrison	200.70	202.93	209.03	215.45	206.97	206.10	205.64	209.96	205.40	211.55
Town of Lewisboro	31.58	29.56	30.84	32.16	31.58	32.14	33.11	33.85	34.25	33.88
Town of Mamaroneck	2.59	2.88	3.05	3.09	3.18	3.23	3.29	3.37	3.54	3.70
Town of Mount Kisco	17.12	17.95	19.25	19.67	19.44	18.62	18.75	19.06	19.45	17.53
Town of Mount Pleasant	214.27	220.88	223.23	220.47	224.34	224.22	216.17	227.28	218.65	230.32
Town of New Castle	15.40	14.86	16.00	16.21	16.62	16.92	16.82	17.36	17.02	17.48
Town of North Castle	133.41	128.35	128.30	134.19	140.39	144.62	139.95	149.26	148.60	155.86
Town of North Salem	2.58	2.87	3.14	3.08	3.17	3.21	29.21	29.38	32.36	33.10
Town of Ossining	2.88	2.88	3.05	3.09	3.17	3.22	3.29	59.49	59.24	58.71
Town of Pelham	2.58	2.72	3.05	2.92	3.17	3.21	3.27	3.19	3.52	3.68
Town of Pound Ridge	16.08	14.64	15.93	16.73	17.64	18.01	17.90	18.89	19.43	20.06
Town of Rye	2.58	2.87	3.03	3.17	3.17	3.26	3.28	3.36	3.54	3.65
Town of Scarsdale	3.03	2.96	3.18	3.33	3.45	3.63	3.74	3.40	3.59	216.63
Town of Somers	23.87	24.23	26.22	25.71	25.90	25.37	24.66	25.93	26.85	26.57
Town of Yorktown	134.16	136.03	137.02	138	135.31	135.58	133.93	131.51	140.92	133.28

This does not include special districts only the operating budget.

HISTORICAL EQUALIZED TAXABLE FULL VALUES BY ASSESSMENT YEAR

11/27/2023	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
MUNICIPALITY										
City of Mount Vernon	8,555,006,140	7,303,408,408	6,617,435,318	6,425,985,043	5,809,527,307.69	5,364,708,781	5,041,007,219	4,562,480,934	4,740,292,094	4,234,740,419
City of New Rochelle	13,723,089,897	12,176,443,945	11,318,078,667	11,318,395,427	10,829,206,983.61	10,703,764,217	9,347,706,434	9,178,172,543	9,066,882,253	9,107,320,307
City of Peekskill	2,690,178,996	2,478,761,744	2,217,354,895	2,248,656,926	1,984,287,547.17	1,762,660,197	1,797,827,299	1,700,151,589	1,659,509,571	1,573,960,907
City of Rye	11,485,421,240	10,067,372,789	8,590,129,880	8,841,673,063	9,056,729,871.79	9,203,630,915	8,914,290,508	8,602,610,732	8,211,929,591	7,278,970,157
City of White Plains	11,747,291,172	11,064,013,682	10,673,790,414	10,723,958,038	10,988,843,791.82	10,284,754,509	8,871,508,833	8,641,481,656	8,383,910,273	7,948,740,057
City of Yonkers	26,046,579,721	24,243,687,105	22,002,036,373	21,591,836,729	20,344,587,117.90	19,181,304,735	17,505,638,704	15,741,068,833	15,765,722,833	15,521,067,180
Town of Bedford	7,076,379,482	6,424,730,913	5,236,274,837	5,467,643,820	5,342,271,445.35	5,411,455,938	5,735,147,959	5,576,147,152	5,705,278,190	5,602,351,400
Town of Cortlandt	9,078,906,443	8,227,754,403	7,348,886,467	7,187,588,386	7,113,643,589.74	6,865,416,848	6,375,522,471	6,292,131,404	5,856,102,500	5,759,292,806
Town of Eastchester	10,815,733,617	9,824,638,835	9,357,303,056	8,989,742,389	9,157,190,000.00	9,050,627,788	8,781,464,786	8,376,062,459	8,180,418,031	7,422,767,376
Town of Greenburgh	24,328,028,173	23,269,500,966	21,802,023,349	20,841,712,024	20,781,428,858.00	20,483,090,623	19,854,801,239	19,317,981,909	17,754,276,926	16,517,759,910
Town of Harrison	10,782,338,889	9,725,502,093	8,922,840,915	8,674,094,014	8,888,909,103.45	8,478,051,104	8,398,967,134	8,284,922,563	8,332,099,500	7,755,967,514
Town of Lewisboro	4,225,239,899	3,614,616,748	3,034,357,850	2,973,872,409	3,072,296,989.58	2,957,790,579	2,965,423,630	3,012,056,184	3,028,967,455	2,928,415,019
Town of Mamaroneck	11,692,430,984	10,847,823,701	10,168,886,867	9,776,537,432	9,796,082,868.00	9,789,917,728	9,791,065,824	9,499,416,830	9,235,938,795	8,725,733,212
Town of Mount Kisco	2,110,288,331	1,936,636,605	1,820,699,550	1,850,751,432	1,863,825,860.97	1,800,269,840	1,704,726,249	1,710,999,948	1,692,141,680	1,643,744,806
Town of Mount Pleasant	12,786,626,018	11,858,875,620	10,970,989,084	10,434,100,219	10,266,974,928.57	10,184,072,958	10,156,649,720	9,574,223,553	9,886,591,351	9,000,366,149
Town of New Castle	7,244,801,574	6,377,903,707	5,502,231,961	5,567,888,368	5,610,249,223.10	5,600,171,702	5,809,185,207	5,482,898,908	5,520,232,906	5,173,641,283
Town of North Castle	7,350,164,000	6,270,479,485	5,424,725,625	5,099,522,437	5,268,788,956.52	5,338,749,823	5,415,568,447	5,046,891,154	5,215,940,400	4,924,057,004
Town of North Salem	1,694,476,095	1,577,801,308	1,464,579,918	1,439,866,020	1,394,961,852.00	1,385,903,681	1,363,909,149	1,308,580,871	1,275,615,917	1,341,924,499
Town of Ossining	6,308,733,555	5,774,183,832	5,217,258,678	5,189,015,099	4,989,979,954.00	4,890,803,266	4,775,658,451	4,725,828,671	4,579,616,819	4,359,824,555
Town of Pelham	4,182,501,486	3,860,510,884	3,533,133,061	3,500,435,117	3,408,559,236.00	3,278,934,688	3,147,248,841	3,011,695,285	2,887,989,190	2,784,975,900
Town of Pound Ridge	2,652,353,154	2,350,680,224	1,918,761,402	1,974,751,690	2,046,878,548.21	2,096,045,733	2,101,894,885	2,046,448,072	2,099,956,736	2,050,552,148
Town of Rye	9,342,859,314	8,854,287,948	8,268,953,132	8,268,918,427	7,576,428,083.00	7,342,325,566	7,289,937,391	6,987,008,719	6,846,451,939	6,287,651,965
Town of Scarsdale	12,003,651,826	10,415,392,723	9,029,672,551	9,094,155,679	9,486,828,303.96	9,547,512,613	9,907,771,796	10,140,760,381	9,075,643,390	9,155,201,048
Town of Somers	5,082,651,401	4,626,908,686	4,239,327,291	4,306,123,608	4,169,154,670.01	4,081,688,634	3,935,339,424	3,739,913,562	3,821,761,869	3,790,137,202
Town of Yorktown	7,652,549,651	6,833,367,720	6,186,718,585	5,857,273,991	5,810,247,455.36	5,490,153,277	5,391,386,429	5,218,502,276	4,992,715,938	5,074,229,084
TOTAL COUNTY TAXABLE FULL VALUE	230,658,380,867	209,996,484,095	190,886,449,724	187,614,057,567	185,037,881,544	180,383,803,699	174,189,428,026	167,768,214,049	163,815,785,748	155,963,411,807

HISTORICAL PERCENT OF TOTAL FULL VALUE BY ASSESSMENT YEAR

11/27/2023	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
MUNICIPALITY										
City of Mount Vernon	3.70883081%	3.47788848%	3.487984331%	3.425098000%	3.138642142	2.974058418	2.893980	2.719864703	2.893872348	2.715214017
City of New Rochelle	5.949581731%	5.798431884%	5.931465884%	6.032788000%	5.853428483	5.833891282	5.388403	5.47107192	5.534881852	5.839395408
City of Peekskill	1.186314678%	1.180388231%	1.182047508%	1.198550000%	1.07238828	0.977173428	1.032110	1.013453558	1.013033978	1.009185993
City of Rye	4.979450603%	4.794090600%	4.601822880%	4.712875000%	4.894527432	5.182258005	5.117584	5.127881828	5.012904924	4.887101132
City of White Plains	5.092983393%	5.288691745%	5.593805283%	5.715849000%	5.938689525	5.701803069	5.093024	5.151152631	5.117889118	5.098541532
City of Yonkers	11.292373367%	11.544852747%	11.503355434%	11.482808000%	10.96482278	10.63918521	10.049771	9.383188193	9.824055802	9.95174894
Town of Bedford	3.087931377%	3.059481756%	2.744170800%	2.914293000%	2.887123113	2.969871837	3.292478	3.328918001	3.482740179	3.582093388
Town of Cortlandt	3.935251394%	3.918082918%	3.851325382%	3.831025000%	3.844425647	3.68513548	3.680108	3.750714348	3.57480884	3.692720324
Town of Eastchester	4.689110952%	4.878500489%	4.903874748%	4.792530000%	4.948819087	5.01743501	5.041331	4.98293731	4.993888852	4.75930048
Town of Greenburgh	10.547303478%	11.078192091%	11.425788918%	11.108782000%	11.22009849	11.35528904	11.398281	11.5153717	10.83795243	10.5807918
Town of Harrison	4.874632823%	4.831291507%	4.878188502%	4.623354000%	4.803832074	4.70001324	4.821743	4.938809182	5.086261858	4.9729404
Town of Lewisboro	1.831832989%	1.721378480%	1.580213827%	1.585086000%	1.880381091	1.63872284	1.702413	1.785474825	1.848008287	1.877828484
Town of Mamaroneck	5.069199014%	5.185741811%	5.328200883%	5.210884000%	5.294988881	5.427278318	5.620930	5.682564354	5.638002927	5.594730913
Town of Mount Kisco	0.914905881%	0.922227827%	0.954172839%	0.988484000%	1.007287185	0.988023248	0.978882	1.019820222	1.032953881	1.06392882
Town of Mount Pleasant	5.543582176%	5.647205805%	5.748557986%	5.581450000%	5.548880022	5.845787829	5.838807	5.707158342	6.035188432	5.770818867
Town of New Castle	3.140949891%	3.037162805%	2.883550557%	2.867714000%	3.031948311	3.104580988	3.220164	3.288213884	3.388780806	3.317214725
Town of North Castle	3.188629380%	2.988007108%	2.842931863%	2.718082000%	2.84741098	2.95888544	3.109011	3.008431618	3.184027847	3.157187283
Town of North Salem	0.734632222%	0.761350189%	0.767541282%	0.767382000%	0.753879085	0.78830811	0.783003	0.790038791	0.778888252	0.88048812
Town of Ossining	2.735122080%	2.749670740%	2.734204818%	2.784914000%	2.888734285	2.711224528	2.741847	2.817047557	2.795588325	2.795414965
Town of Palham	1.813304048%	1.838378224%	1.851808378%	1.888757000%	1.842087257	1.817758954	1.888797	1.788288808	1.782948885	1.78585877
Town of Pound Ridge	1.149915381%	1.119395714%	1.005583839%	1.052557000%	1.106194327	1.181893786	1.208572	1.219878506	1.28180133	1.314764869
Town of Rye	4.05088810%	4.218418887%	4.333804025%	4.407383000%	4.084528115	4.070388244	4.188804	4.153088014	4.178380315	4.031481888
Town of Scarsdale	5.204127361%	4.95817950%	4.732173878%	4.847250000%	5.128985478	5.292895184	5.887929	6.044868888	5.540151914	5.870095391
Town of Somers	2.203558860%	2.203337442%	2.221701853%	2.295195000%	2.253135755	2.282781875	2.288230	2.228347507	2.332983122	2.430148885
Town of Yorktown	3.317727272%	3.254054915%	3.242288938%	3.121988000%	3.140031331	3.043599618	3.095117	3.110728322	3.047782409	3.25347402
TOTAL COUNTY TAXABLE PERCENT	100%	100%	100	100	100	100	100	100	100	100