

# Budget & Appropriations Meeting Agenda



800 Michaelian Office Bldg.  
148 Martine Avenue, 8th Floor  
White Plains, NY 10601  
[www.westchesterlegislators.com](http://www.westchesterlegislators.com)

Committee Chair: Tyrae Woodson-Samuels

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**Monday, March 2, 2026**

**10:00 AM**

**Committee Room**

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**Joint with LIT, H, I&H and P&E**

## CALL TO ORDER

Please note: Meetings of the Board of Legislators and its committees are held at the Michaelian Office Building, 148 Martine Avenue, 8th Floor, White Plains, New York, 10601, and livestreamed via the WebEx video conferencing system. Legislators may participate in person or via Webex. Members of the public may attend meetings in person at any of its locations, or view the meeting and its video recording online on the Westchester County Legislature's website: <https://westchestercountyny.legistar.com/>. This website also provides the links to documents to be discussed at a given meeting.

## MINUTES APPROVAL

### I. ITEMS FOR DISCUSSION

1. [2026-3](#) **BOND ACT-2026 Tax Certiorari Payments**

A BOND ACT authorizing the County of Westchester to issue bonds in the amount of FIVE MILLION (\$5,000,000) DOLLARS to finance real property tax refund (tax certiorari) payments becoming due and payable during the 2026 fiscal year, pursuant to judicial proceedings brought under Article Seven of the Real Property Tax Law.

**COMMITTEE REFERRAL: COMMITTEE ON BUDGET & APPROPRIATIONS**

Guests:

Finance Department: Commissioner Karin Hablow, First Deputy Commissioner Cesar Vargas, Deputy Commissioner Mario Arena

Department of Budget: Budget Director Larry Soule

2. [2026-14](#) **ACT-First Amendment-IMA-NYCDEP-Watershed**

AN ACT authorizing the County of Westchester to enter into a first amendment to an intermunicipal agreement with the New York City Department of Environmental Protection for the delegation to the County of Westchester, the administration and enforcement of Section 18-38 of Subchapter G of New York City's "Rules and Regulations for the Protection from Contamination, Degradation and Pollution of the New York City Water Supply and its sources", whereby the County will review and issue written determinations for all new, altered, modified or remediated subsurface sewage treatment systems located in the portion of the

watershed of the New York City water supply situated within Westchester County in order to extend the termination date from December 30, 2025 to December 30, 2026.

**COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS, INFRASTRUCTURE & HOUSING, HEALTH AND PARKS & ENVIRONMENT**

Guests:

Law Department- Lynne A. Colavita, Associate County Attorney

Health Department- Deputy Commissioner of Environmental Health Christopher Ericson, First Deputy Renee Recchia

3. [2026-11](#) **BOND ACT-A0143-Building 1 Upgrades and Rehabilitation**

A BOND ACT authorizing the issuance of TWENTY-FIVE MILLION (\$25,000,000) DOLLARS in bonds of Westchester County to finance Capital Project A0143 - Building 1 Upgrades and Rehabilitation.

**COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS AND INFRASTRUCTURE & HOUSING**

Guests:

Westchester County Airport

Airport Manager Francisco Tejada, Deputy Airport Manager Lauren Walsh

4. [2026-7](#) **ACT-Amend Solid Waste IMA'S with Participating Municipalities**

AN ACT authorizing the County of Westchester, acting by and through Refuse Disposal District No. 1 ("District"), to amend intermunicipal agreements with municipalities located within the District, wherein each municipality delivers to the District its municipally collected solid waste and source separated recyclable materials and the County accepts such materials for disposal and/or recycling, in order to exercise the County's mutual options with each participating municipality to renew the IMAs for five (5) additional years.

**COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS AND INFRASTRUCTURE & HOUSING**

Guest:

Department of Environmental Facilities

Commissioner Vincent Kopicki, Assistant Commissioner Melissa Rotini, First Deputy Commissioner Louis Vetrone

Law Department

John Paul Iannace Associate County Attorney

5. [2026-79](#) **Act - DEF/EPA Consent Agreement**

AN ACT authorizing the Commissioner of the Department of Environmental Facilities to Enter Into a Consent Agreement and Final Order with the U.S. Environmental Protection Agency to settle a Civil Administrative Proceeding entitled In the Matter of Westchester County Department of Environmental Facilities Brockway Place Transfer Station, 75 Brockway Place,

White Plains, NY 10601 SPIDES Permit No. NYR00C354.

***COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS,  
LITIGATION AND PARKS & ENVIRONMENT***

Guest:

Department of Environmental Facilities

Commissioner Vincent Kopicki, Assistant Commissioner Melissa Rotini, First Deputy

Commissioner Louis Vetrone

## **II. OTHER BUSINESS**

### **III. RECEIVE & FILE**

1. [2026-29](#) **CLERK OF THE BOARD - Tax Commission 2025 Annual Report**

Forwarding the 2025 Annual Report for the Westchester County Tax Commission.

***COMMITTEE REFERRAL: COMMITTEE ON BUDGET & APPROPRIATIONS***

2. [2026-54](#) **CLERK OF THE BOARD - 2025 Westchester County Clerk Annual Report**

Forwarding the 2025 Westchester County Clerk Annual Report.

***COMMITTEE REFERRAL: COMMITTEE ON BUDGET & APPROPRIATIONS***

## **ADJOURNMENT**

# WESTCHESTER COUNTY

Kenneth W. Jenkins  
County Executive

January 5, 2026

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

Dear Members of the Board of Legislators:

Transmitted herewith for your review and approval is a Bond Act which, if adopted, would authorize the County of Westchester (the "County") to issue bonds in the amount of Five Million (\$5,000,000.00) Dollars to finance real property tax refund (tax certiorari) payments becoming due and payable during the 2026 fiscal year, pursuant to judicial proceedings brought under Article Seven of the Real Property Tax Law.

The Budget Department has advised that this legislation is necessary to implement the financial plan associated with the 2026 County Budget.

Based on the importance of this legislation to the County, favorable action on the proposed Act is respectfully requested.

Sincerely,



Kenneth W. Jenkins  
Westchester County Executive

KWJ/LS/mg

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

Your Committee is in receipt of a transmittal from the County Executive recommending approval of bonding legislation in the amount of \$5,000,000.00 to finance real property tax refund payments becoming due and payable during the 2026 fiscal year, pursuant to judicial proceedings brought under Article Seven of the Real Property Tax Law. The Bond Act, which was prepared by the law firm of Hawkins Delafield & Wood LLP, will fund payment of tax certiorari judgments.

The Budget Department has advised that this legislation is necessary to implement the financial plan associated with the 2026 County Budget.

The Planning Department has advised that the proposal does not meet the definition of an action under the New York State Environmental Quality Review Act and its implementing regulations, 6 NYCRR Part 617. Please refer to the memorandum from the Department of Planning dated January 14, 2025, which is on file with the Clerk of your Honorable Board. Therefore, no further environmental review is required. Your Committee concurs with this conclusion.

It should be noted that an affirmative vote of two-thirds of the members of your Honorable Board is required in order to adopt the Bond Act. Your Committee recommends the adoption of the proposed Bond Act.

Dated: \_\_\_\_\_, 20\_\_\_\_\_

White Plains, New York

**COMMITTEE ON**

# FISCAL IMPACT STATEMENT

SUBJECT: Bond For Tax Certs Paid in 2026

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 \$ 5,000,000

Source of Funds (check one):       Current Appropriations

Transfer of Existing Appropriations       Additional Appropriations       Other (explain)

Identify Accounts: 101-9632/9639 Bond and Note Revenue/Premium in 2026

Potential Related Operating Budget Expenses:      Annual Amount \$ 5,000,000

Describe: To offset 2026 expense in Certiorari Proceedings expense

Potential Related Revenues:      Annual Amount \$ \_\_\_\_\_

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

Anticipated Savings to County and/or Impact on Department Operations:

Current Year:      None

Next Four years: Estimated Debt service of \$5,605,240 as follows:

2027-\$1,122,147;

2028-\$1,122,090

2029-\$1,119,430

2030 \$1,119,573

2031 \$1,122,000

Prepared by: Mario Arena 01/06/2026

Title:      Deputy Finance Commissioner

Department: Finance

Reviewed By: \_\_\_\_\_



Budget Director

1/7/26

ACT NO. -20\_\_

BOND ACT AUTHORIZING THE ISSUANCE OF \$5,000,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE PAYMENT OF REAL PROPERTY TAX REFUNDS PURSUANT TO TAX CERTIORARI PROCEEDINGS BROUGHT PURSUANT TO ARTICLE SEVEN OF THE REAL PROPERTY TAX LAW, STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$5,000,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$5,000,000 BONDS HEREIN AUTHORIZED; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS. (Adopted \_\_\_\_\_, 20\_\_)

BE IT ENACTED BY THE COUNTY BOARD OF LEGISLATORS OF THE COUNTY OF WESTCHESTER, NEW YORK (by the affirmative vote of not less than two-thirds of the voting strength of said Board), AS FOLLOWS:

Section 1. Pursuant to the provisions of the Local Finance Law, constituting Chapter 33-a of the Consolidated Laws of the State of New York (the "Law"), the Westchester County Administrative Code, being Chapter 852 of the Laws of 1948, as amended, and to the provisions of other laws applicable thereto, \$5,000,000 bonds of the County, or so much thereof as may be necessary, are hereby authorized to be issued to finance real property tax refund payments becoming due and payable during the 2026 fiscal year, pursuant to judicial proceedings brought pursuant to Article Seven of the Real Property Tax Law. The estimated maximum cost of said class of objects or purposes, including preliminary costs and costs incidental thereto and the financing thereof is \$5,000,000. The plan of financing includes the issuance of \$5,000,000 bonds herein authorized, and any bond anticipation notes issued in anticipation of the sale of such bonds, and the levy of a tax to pay the principal of and interest on said bonds.

Section 2. The period of probable usefulness applicable to the purpose for which said \$5,000,000 serial bonds are authorized to be issued, within the limitations of Section 11.00 a. 33. and 33-a. of the Law, is five (5) years; provided, however, that if the total amount of tax refunds to be paid pursuant to court orders during the fiscal year in which any of said refunds are paid is (i) more than one per centum but less than three per centum of the County's tax levy for such fiscal year, then the period of probable usefulness applicable to the bonds issued in connection with any such refund shall be ten (10) years, and (ii) more than three per centum but less than five per centum of the County's tax levy for such fiscal year, then the period of probable usefulness applicable to the bonds issued in connection with any such refund shall be fifteen (15) years, and (iii) more than five per centum of the County's tax levy for such fiscal year, then the period of probable usefulness applicable to the bonds issued in connection with any such refund shall be twenty (20) years.

Section 3. Current funds are not required to be provided as a down payment pursuant to Section 107.00 d. 9. of the Law prior to issuance of the bonds authorized herein, or any bond anticipation notes issued in anticipation of the sale of such bonds. The County intends to finance, on an interim basis, the costs or a portion of the costs of said class of objects or purposes for which bonds are herein authorized, which costs are reasonably expected to be reimbursed with the proceeds of debt to be incurred by the County, pursuant to this Act, in the maximum amount of \$5,000,000. This Act is a declaration of official intent adopted pursuant to the requirements of Treasury Regulation Section 1.150-2.

Section 4. Subject to the provisions of this Act and of the Law, and pursuant to the provisions of §21.00 relative to providing for substantially level or declining annual debt service, §30.00 relative to the authorization of the issuance of bond anticipation notes or the renewals thereof, and of §§50.00, 56.00 to 60.00 and 168.00 of said Law, the powers and duties of the County Board

of Legislators relative to authorizing the issuance of any notes in anticipation of the sale of the bonds herein authorized, or the renewals thereof, relative to prescribing the terms, form and contents and as to the sale and issuance of the respective amounts of bonds herein authorized, and of any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and relative to executing agreements for credit enhancement, are hereby delegated to the Commissioner of Finance of the County, as the chief fiscal officer of the County.

Section 5. Each of the bonds authorized by this Act and any bond anticipation notes issued in anticipation of the sale thereof shall contain the recital of validity prescribed by §52.00 of said Local Finance Law and said bonds and any notes issued in anticipation of said bonds shall be general obligations of the County of Westchester, payable as to both principal and interest by general tax upon all the taxable real property within the County. The faith and credit of the County are hereby irrevocably pledged to the punctual payment of the principal of and interest on said bonds and any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and provision shall be made annually in the budgets of the County by appropriation for (a) the amortization and redemption of the notes and bonds to mature in such year and (b) the payment of interest to be due and payable in such year.

Section 6. The validity of the bonds authorized by this Act and of any notes issued in anticipation of the sale of said bonds, may be contested only if:

(a) such obligations are authorized for an object or purpose for which the County is not authorized to expend money, or

(b) the provisions of law which should be complied with at the date of the publication of this Act or a summary hereof, are not substantially complied with, and an action, suit or proceeding contesting such validity, is commenced within twenty days after the date of such publication, or

(c) such obligations are authorized in violation of the provisions of the Constitution.

Section 7. This Act shall take effect in accordance with Section 107.71 of the Westchester County Charter.

\* \* \*

STATE OF NEW YORK            )  
                                          : ss.:  
COUNTY OF WESTCHESTER    )

I HEREBY CERTIFY that I have compared the foregoing Act No. -20\_\_ 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            , 20\_\_ and approved by the County Executive on            , 20\_\_.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said County Board of Legislators this     day  
of            , 20\_\_.

(SEAL)

Clerk and Chief Administrative Officer of the  
County Board of Legislators of the County of  
Westchester, New York

LEGAL NOTICE

A Bond Act, a summary of which is published herewith, has been adopted by the Board of Legislators on \_\_\_\_\_, 20\_\_\_, and approved by the County Executive on \_\_\_\_\_, 20\_\_\_, and the validity of the obligations authorized by such Bond Act may be hereafter contested only if such obligations were authorized for an object or purpose for which the County of Westchester, in the State of New York, is not authorized to expend money or if the provisions of law which should have been complied with as of the date of publication of this Notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the publication of this Notice, or such obligations were authorized in violation of the provisions of the Constitution.

Complete copies of the Bond Act summarized herewith shall be available for public inspection during normal business hours at the Office of the Clerk of the Board of Legislators of the County of Westchester, New York, for a period of twenty days from the date of publication of this Notice.

ACT NO. \_\_\_\_\_-20\_\_\_

BOND ACT AUTHORIZING THE ISSUANCE OF \$5,000,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE PAYMENT OF REAL PROPERTY TAX REFUNDS PURSUANT TO TAX CERTIORARI PROCEEDINGS BROUGHT PURSUANT TO ARTICLE SEVEN OF THE REAL PROPERTY TAX LAW, STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$5,000,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$5,000,000 BONDS HEREIN AUTHORIZED; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS. (Adopted \_\_\_\_\_, 20\_\_\_)

object or purpose: to finance real property tax refund payments becoming due and payable during the 2026 fiscal year, pursuant to judicial proceedings brought pursuant to Article Seven of the Real Property Tax Law.

amount of obligations to be issued: \$5,000,000

period of probable usefulness: minimum five (5) years and maximum twenty (20) years, dependent on total amount of tax certiorari claims paid in a single fiscal year.

Dated: \_\_\_\_\_, 20\_\_\_  
White Plains, New York

\_\_\_\_\_  
Clerk and Chief Administrative Officer of the County Board of Legislators of the County of Westchester, New York



Kenneth W. Jenkins  
Westchester County Executive

January 15, 2026

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

Dear Members of the Board of Legislators:

Transmitted herewith for your consideration is a proposed Act, which, if adopted by your Honorable Board, would authorize the County of Westchester (the "County") to enter into an amendment ("First Amendment") to an intermunicipal agreement (the "IMA") with the New York City Department of Environmental Protection (the "NYCDEP"), pursuant to which the NYCDEP delegates to the County, acting by and through its Department of Health ("DOH"), the administration and enforcement of Section 18-38 of Subchapter G of New York City's "Rules and Regulations for the Protection from Contamination, Degradation and Pollution of the New York City Water Supply and Its Sources". DOH will continue to review and issue written determinations for all new, altered, modified, or remediated subsurface sewage treatment systems ("SSTSS") located in the portion of the watershed of the New York City water supply situated within Westchester County. The First Amendment will extend the termination date of the IMA from December 30, 2025 to December 30, 2026. All of the remaining terms and conditions of the IMA, as renewed, will remain the same and in full force and effect upon the parties.

Your Honorable Board, by Act No. 341-2016, on November 14, 2016, authorized the County to enter into the IMA which was subsequently executed. The IMA provides for one five year renewal by both parties. A copy of the IMA is annexed hereto for your Honorable Board's reference. Thereafter, your Honorable Board, by Act No. 29-2021 on March 8, 2021, authorized the County to renew the IMA for one five year period thereby extending the termination date from December 30, 2021 to December 30, 2025.

The County and NYCDEP desire to extend the termination date of the IMA, as renewed, from December 30, 2025 to December 30, 2026, in order to allow for the parties to negotiate the terms and conditions of a new successor intermunicipal agreement.

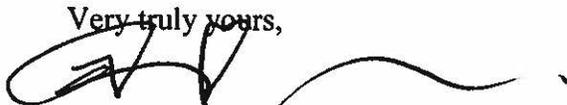
Office of the County Executive

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

Email: [CE@westchestercountyny.gov](mailto:CE@westchestercountyny.gov)  
Telephone: (914)995-2900

I believe it is in the County's best interests to enter into a First Amendment to the IMA in order to extend the termination date from December 30, 2025 to December 30, 2026. Accordingly, I recommend and urge your Honorable Board to adopt the proposed Act.

Very truly yours,

A handwritten signature in black ink, appearing to read 'KWJ', with a long, sweeping horizontal flourish extending to the right.

Kenneth W. Jenkins  
Westchester County Executive

KWJ/SA/LAC  
Attachments

**HONORABLE BOARD OF LEGISLATORS  
THE COUNTY OF WESTCHESTER**

Your Committee is in receipt of a communication from the County Executive recommending approval of an Act that would, if approved, authorize the County of Westchester (the "County") to enter into an amendment ("First Amendment") to an intermunicipal agreement (the "IMA") with the New York City Department of Environmental Protection (the "NYCDEP"), pursuant to which the NYCDEP delegates to the County, acting by and through its Department of Health ("DOH"), the administration and enforcement of Section 18-38 of Subchapter G of New York City's "Rules and Regulations for the Protection from Contamination, Degradation and Pollution of the New York City Water Supply and Its Sources". DOH will continue to review and issue written determinations for all new, altered, modified, or remediated subsurface sewage treatment systems ("SSTs") located in the portion of the watershed of the New York City water supply situated within Westchester County. The First Amendment will extend the termination date of the IMA from December 30, 2025 to December 30, 2026. All of the remaining terms and conditions of the IMA, as renewed, will remain the same and in full force and effect upon the parties.

Your Honorable Board, on November 14, 2016, by Act No. 341-2016, authorized the County to enter into the IMA which was subsequently executed. The IMA provides for one five year renewal by both parties. A copy of the IMA is annexed hereto for your Honorable Board's reference. Thereafter, your Honorable Board, by Act No. 29-2021 on March 8, 2021, authorized the County to renew the IMA for one five year period thereby extending the termination date from December 30, 2021 to December 30, 2025.

Your Committee is advised that the County and NYCDEP desire to extend the termination date of the IMA, as renewed, from December 30, 2025 to December 30, 2026 in order to allow for the parties to negotiate the terms and conditions of a new successor intermunicipal agreement.

The Department of Planning ("Planning") has advised that that the proposed First Amendment does not meet the definition of an action under New York State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617. As such, no environmental review is required. Your Committee has reviewed to the memorandum from

Planning dated January 9, 2026, which is on file with the Clerk of your Honorable Board and concurs with this recommendation.

Your Committee has been advised that the adoption of the proposed Act requires an affirmative vote of a majority of the members of your Honorable Board. After due consideration, your Committee recommends the adoption of the proposed Act.

Dated: \_\_\_\_\_, 2026  
White Plains, New York

# FISCAL IMPACT STATEMENT

SUBJECT: NYCDEP Watershed Delegation  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      \$ 198,000

Total Current Year Revenue      \$ 198,000

Source of Funds (check one):  Current Appropriations       Transfer of Existing Appropriations

Additional Appropriations       Other (explain)

Identify Accounts: 101-27-0010-8600-9216-HSDS

Potential Related Operating Budget Expenses:      Annual Amount 198000

Describe: Performance based billing

Potential Related Operating Budget Revenues:      Annual Amount 198000

Describe: Performance based billing

### Anticipated Savings to County and/or Impact on Department Operations:

Current Year: 198,000 Expense & Revenue

Next Four Years: Contract extension for one year FY 2026

Prepared by: *Sumit*

Title: Director Fiscal Operations

Department: Health

Date: 10/29/2025

Reviewed By: *[Signature]*

Budget Director

Date: 1/13/26

**ACT NO. 2026-\_\_**

AN ACT authorizing the County of Westchester to enter into a first amendment to an intermunicipal agreement with the New York City Department of Environmental Protection for the delegation to the County of Westchester the administration and enforcement of Section 18-38 of Subchapter G of New York City's "Rules and Regulations for the Protection from Contamination, Degradation and Pollution of the New York City Water Supply and Its Sources", whereby the County will review and issue written determinations for all new, altered, modified, or remediated subsurface sewage treatment systems located in the portion of the watershed of the New York City water supply situated within Westchester County in order to extend the termination date from December 30, 2025 to December 30, 2026.

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

Section 1. The County of Westchester (the "County") is hereby authorized to enter into a first amendment to an intermunicipal agreement (the "IMA") with the New York City Department of Environmental Protection (the "NYCDEP"), pursuant to which the NYCDEP delegates to the County, acting by and through its Department of Health ("DOH"), the administration and enforcement of Section 18-38 of Subchapter G of New York City's "Rules and Regulations for the Protection from Contamination, Degradation and Pollution of the New York City Water Supply and Its Sources", whereby DOH will review and issue written determinations for all new, altered, modified, or remediated subsurface sewage treatment systems ("SSTSs") located in the portion of the watershed of the New York City water supply situated within Westchester County, in order to extend the termination date from December 30, 2025 to December 30, 2026.

§2. Except as otherwise specifically provided herein, all other terms and conditions of the IMA shall remain in full force and effect upon the parties.

§3. The County Executive or his authorized designee is hereby authorized to execute all instruments and take all actions reasonably necessary to carry out the purposes of this Act.

§4. This Act shall take effect immediately.



Kenneth W. Jenkins  
County Executive

January 26, 2026

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

Dear Members of the Board of Legislators:

Transmitted herewith for your review and approval is a bond act (“Bond Act”) which, if adopted, would authorize the County of Westchester (“County”) to issue bonds in the amount of \$25,000,000 to finance the following capital project:

A0143 –Building 1 Upgrades and Rehabilitation (“A0143”).

The Bond Act, in the amount of \$25,000,000 will finance the cost of the construction and construction management of improvements to Building 1 at Westchester County Airport (“Airport”).

The Department of Public Works and Transportation (“Department”) has advised that project A0143 will restore Building 1 at the Airport to a safe and functional condition through comprehensive critical system upgrades. These improvements include roof and exterior repairs; replacement of heating, plumbing, electrical, and lighting systems; and the installation of modern fire protection and security systems. Building 1 currently houses the Westchester County Police Airport Precinct, as well as revenue-generating tenants that support aeronautical activities. Rehabilitation of the facility will provide safer, more efficient working conditions for existing occupants and create additional usable space to support other operational needs.

Design is currently in process by an outside consultant, and is expected to be completed by the end of the second quarter of 2026. It is estimated that construction will take twenty-four (24) months to complete and will begin after award and execution of the construction contracts.

Based on the importance of this project to the County, favorable action on the proposed Bond Act is respectfully requested.

Sincerely,

  
Kenneth W. Jenkins  
Westchester County Executive

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

Your Committee is in receipt of a transmittal from the County Executive recommending approval by the County of Westchester (“County”) of a bond act (“Bond Act”) in the amount of \$25,000,000 to finance capital project A0143 (3120) – Building 1 Upgrades and Rehabilitation (“A0143”). The Bond Act, which was prepared by the law firm Hawkins Delafield & Wood LLP, to finance the will finance the cost of the construction and construction management of improvements to Building 1 at Westchester County Airport (“Airport”).

The Department of Public Works and Transportation (“Department”) has advised that project A0143 will restore Building 1 at the Airport to a safe and functional condition through comprehensive critical system upgrades. These improvements include roof and exterior repairs; replacement of heating, plumbing, electrical, and lighting systems; and the installation of modern fire protection and security systems. Building 1 currently houses the Westchester County Police Airport Precinct, as well as revenue-generating tenants that support aeronautical activities. Rehabilitation of the facility will provide safer, more efficient working conditions for existing occupants and create additional usable space to support other operational needs.

Design is currently in process by an outside consultant, and is expected to be completed by the end of the second quarter of 2026. It is estimated that construction will take twenty-four (24) months to complete and will begin after award and execution of the construction contracts.

The Department of Planning has advised your Committee that based on its review, the authorization of this capital project, A0143, may be classified as a Type “II” action pursuant to the State Environmental Quality Review Act and its implementing regulations, 6 NYCRR Part 617 (“SEQR”). Therefore, no environmental review is required. Your Committee has reviewed the annexed SEQR documentation and concurs with this recommendation.

It should be noted that an affirmative vote of two-thirds of the members of your Honorable Board is required in order to adopt the Bond Act. Your Committee recommends the adoption of the proposed Bond Act.

Dated: \_\_\_\_\_, 2026  
White Plains, New York

**COMMITTEE ON:**

mb/1/13/26



TO: Michelle Greenbaum, Senior Assistant County Attorney  
Carla Chaves, Senior Assistant County Attorney  
Maximilian Zorn, Assistant County Attorney  
Maria Baratta, Assistant County Attorney

FROM: David S. Kvinge, AICP, RLA, CFM   
Assistant Commissioner

DATE: January 13, 2026

SUBJECT: **STATE ENVIRONMENTAL QUALITY REVIEW FOR CAPITAL PROJECT:  
A0143 BUILDING 1 UPGRADES AND REHABILITATION**

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**PROJECT/ACTION:** Per Capital Project Fact Sheet as approved by the Planning Department on 12/15/2025 (Unique ID: 3120)

With respect to the State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617, the Planning Department recommends that no environmental review is required for the proposed action, because the project or component of the project for which funding is requested may be classified as a **TYPE II action** pursuant to section(s):

- **617.5(c)(2):** replacement, rehabilitation or reconstruction of a structure or facility, in kind, on the same site, including upgrading buildings to meet building, energy, or fire codes unless such action meets or exceeds any of the thresholds in section 617.4 of this Part.
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**COMMENTS:** None.

DSK/oav

cc: Andrew Ferris, Chief of Staff  
Paula Friedman, Assistant to the County Executive  
Lawrence Soule, Budget Director  
Tami Altschiller, Assistant Chief Deputy County Attorney  
Dianne Vanadia, Associate Budget Director  
Lauren Walsh, Deputy Airport Manager – Administration  
Christopher Prashad, Program Manager, Westchester County Airport  
Susan Darling, Chief Planner  
Claudia Maxwell, Principal Environmental Planner  
Douglas Wessels, Planner

ACT NO. -20\_\_\_\_\_

BOND ACT AUTHORIZING THE ISSUANCE OF \$25,000,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE COST OF THE CONSTRUCTION AND CONSTRUCTION MANAGEMENT OF IMPROVEMENTS TO AIRPORT BUILDING 1, STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$25,000,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$25,000,000 BONDS HEREIN AUTHORIZED; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS (Adopted \_\_\_\_\_, 20\_\_\_\_\_)

BE IT ENACTED BY THE COUNTY BOARD OF LEGISLATORS OF THE COUNTY OF WESTCHESTER, NEW YORK (by the affirmative vote of not less than two-thirds of the voting strength of said Board), AS FOLLOWS:

Section 1. Pursuant to the provisions of the Local Finance Law, constituting Chapter 33-a of the Consolidated Laws of the State of New York (the "Law"), the Westchester County Administrative Code, being Chapter 852 of the Laws of 1948, as amended, and the provisions of other laws applicable thereto, \$25,000,000 bonds of the County, or so much thereof as may be necessary, are hereby authorized to be issued to finance the construction and construction management of improvements to Airport Building 1, all as set forth in the County's Current Year Capital Budget, as amended. To the extent that the details set forth in this act are inconsistent with any details set forth in the Current Year Capital Budget of the County, such Budget shall be deemed and is hereby amended. The estimated maximum cost of said specific

object or purpose, including preliminary costs and costs incidental thereto and the financing thereof is \$25,000,000. The plan of financing includes the issuance of \$25,000,000 bonds herein authorized, and any bond anticipation notes issued in anticipation of the sale of such bonds, and the levy of a tax to pay the principal of and interest on said bonds and notes.

Section 2. The period of probable usefulness of said specific object or purpose, within the limitations of Section 11.00 a. 14 of the Law, is ten (10) years.

Section 3. Current funds are not required to be provided as a down payment pursuant to Section 107.00 d. 9. of the Law prior to issuance of the bonds authorized herein, or any bond anticipation notes issued in anticipation of the sale of such bonds. The County intends to finance, on an interim basis, the costs or a portion of the costs of said improvements for which bonds are herein authorized, which costs are reasonably expected to be reimbursed with the proceeds of debt to be incurred by the County, pursuant to this Act, in the maximum amount of \$25,000,000. This Act is a declaration of official intent adopted pursuant to the requirements of Treasury Regulation Section 1.150-2.

Section 4. The estimate of \$25,000,000 as the estimated maximum cost of the aforesaid specific object or purpose is hereby approved.

Section 5. Subject to the provisions of this Act and of the Law, and pursuant to the provisions of §30.00 relative to the authorization of the issuance of bond anticipation notes or the renewals thereof, and of §§50.00, 56.00 to 60.00 and 168.00 of said Law, the powers and duties of the County Board of Legislators relative to authorizing the issuance of any notes in anticipation of the sale of the bonds herein authorized, or the renewals thereof, relative to providing for substantially level or declining annual debt service, relative to prescribing the terms, form and contents and as to the sale and issuance of the respective amounts of bonds

herein authorized, and of any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and relative to executing agreements for credit enhancement, are hereby delegated to the Commissioner of Finance of the County, as the chief fiscal officer of the County.

Section 6. Each of the bonds authorized by this Act and any bond anticipation notes issued in anticipation of the sale thereof shall contain the recital of validity prescribed by §52.00 of said Local Finance Law and said bonds and any notes issued in anticipation of said bonds shall be general obligations of the County of Westchester, payable as to both principal and interest by general tax upon all the taxable real property within the County. The faith and credit of the County are hereby irrevocably pledged to the punctual payment of the principal of and interest on said bonds and any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and provision shall be made annually in the budgets of the County by appropriation for (a) the amortization and redemption of the notes and bonds to mature in such year and (b) the payment of interest to be due and payable in such year.

Section 7. The validity of the bonds authorized by this Act and of any notes issued in anticipation of the sale of said bonds, may be contested only if:

(a) such obligations are authorized for an object or purpose for which the County is not authorized to expend money, or

(b) the provisions of law which should be complied with at the date of the publication of this Act or a summary hereof, are not substantially complied with,

and an action, suit or proceeding contesting such validity, is commenced within twenty days after the date of such publication, or

(c) such obligations are authorized in violation of the provisions of the Constitution.

Section 8. This Act shall take effect in accordance with Section 107.71 of the Westchester County Charter.

STATE OF NEW YORK            )  
                                          : ss.:  
COUNTY OF NEW YORK        )

I HEREBY CERTIFY that I have compared the foregoing Act No. -20\_\_\_\_\_ 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 \_\_\_\_\_, 20\_\_\_\_\_ and approved by the County Executive on \_\_\_\_\_, 20\_\_\_\_\_.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said County Board of Legislators this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

The Clerk and Chief Administrative Office of the County Board of Legislators County of Westchester, New York

(SEAL)

LEGAL NOTICE

A Bond Act, a summary of which is published herewith, has been adopted by the Board of Legislators on \_\_\_\_\_, 20\_\_\_\_ and approved by the County Executive on \_\_\_\_\_, 20\_\_\_\_ and the validity of the obligations authorized by such Bond Act may be hereafter contested only if such obligations were authorized for an object or purpose for which the County of Westchester, in the State of New York, is not authorized to expend money or if the provisions of law which should have been complied with as of the date of publication of this Notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the publication of this Notice, or such obligations were authorized in violation of the provisions of the Constitution.

Complete copies of the Bond Act summarized herewith shall be available for public inspection during normal business hours at the Office of the Clerk of the Board of Legislators of the County of Westchester, New York, for a period of twenty days from the date of publication of this Notice.

ACT NO. \_\_\_\_\_-20\_\_\_\_\_

BOND ACT AUTHORIZING THE ISSUANCE OF \$25,000,000 BONDS OF THE COUNTY OF WESTCHESTER, OR SO MUCH THEREOF AS MAY BE NECESSARY, TO FINANCE THE COST OF THE CONSTRUCTION AND CONSTRUCTION MANAGEMENT OF IMPROVEMENTS TO AIRPORT BUILDING 1, STATING THE ESTIMATED MAXIMUM COST THEREOF IS \$25,000,000; STATING THE PLAN OF FINANCING SAID COST INCLUDES THE ISSUANCE OF \$25,000,000 BONDS HEREIN AUTHORIZED; AND PROVIDING FOR A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SAID BONDS (Adopted \_\_\_\_\_, 20\_\_\_\_)

Object or purpose: to finance the construction and construction management of improvements to Airport Building 1; all as set forth in the County's Current Year Capital Budget, as amended.

Amount of obligations to be issued  
and period of probable usefulness: \$25,000,000; ten (10) years

Dated: \_\_\_\_\_, 20\_\_\_\_  
White Plains, New York

\_\_\_\_\_  
Clerk and Chief Administrative Officer of the County Board  
of Legislators of the County of Westchester, New York

## CAPITAL PROJECT FACT SHEET

<b>Project ID:*</b> A0143	<input type="checkbox"/> CBA	<b>Fact Sheet Date:*</b> 01-02-2026
<b>Fact Sheet Year:*</b> 2026	<b>Project Title:*</b> BUILDING 1 UPGRADES AND REHABILITATION	<b>Legislative District ID:</b> 6,
<b>Category*</b> AIRPORT	<b>Department:*</b> AIRPORT/DOT	<b>CP Unique ID:</b> 3120

**Overall Project Description**

This project will restore Building 1 at the Airport to a safe, usable condition through critical system upgrades, including roof and exterior repairs, new heating, plumbing, electrical, and lighting systems, and installation of modern fire protection and security systems.

- |                                                               |                                                         |                                                    |
|---------------------------------------------------------------|---------------------------------------------------------|----------------------------------------------------|
| <input checked="" type="checkbox"/> Best Management Practices | <input checked="" type="checkbox"/> Energy Efficiencies | <input checked="" type="checkbox"/> Infrastructure |
| <input checked="" type="checkbox"/> Life Safety               | <input type="checkbox"/> Project Labor Agreement        | <input checked="" type="checkbox"/> Revenue        |
| <input checked="" type="checkbox"/> Security                  | <input type="checkbox"/> Other                          |                                                    |

**FIVE-YEAR CAPITAL PROGRAM (in thousands)**

	Estimated Ultimate Total Cost	Appropriated	2026	2027	2028	2029	2030	Under Review
<b>Gross</b>	25,000	15,000	10,000	0	0	0	0	0
<b>Less Non-County Shares</b>	0	0	0	0	0	0	0	0
<b>Net</b>	25,000	15,000	10,000	0	0	0	0	0

**Expended/Obligated Amount (in thousands) as of :** 0

**Current Bond Description:** Funding is requested for construction management and construction associated with the full rehabilitation of Airport Building 1.

**Financing Plan for Current Request:**

Non-County Shares:	\$ 0
Bonds/Notes:	25,000,000
Cash:	0
<b>Total:</b>	<b>\$ 25,000,000</b>

**SEQR Classification:**

TYPE II

**Amount Requested:**

25,000,000

**Expected Design Work Provider:**

- County Staff                       Consultant                       Not Applicable

**Comments:**

**Energy Efficiencies:**

SOLAR PANELS, NEW WINDOWS/DOORS, EFFICIENT BOILER SYSTEM AND IMPROVED INSULATION.

**Appropriation History:**

Year	Amount	Description
2025	15,000,000	CONSTRUCTION
2026	10,000,000	CONSTRUCTION

**Total Appropriation History:**

25,000,000

**Total Financing History:**

0

**Recommended By:**

**Department of Planning**  
DVWA

**Date**  
12-15-2025

**Department of Public Works**  
RJB4

**Date**  
12-16-2025

**Budget Department**  
DEV9

**Date**  
12-18-2025

**Requesting Department**  
LGFA

**Date**  
12-24-2025

## BUILDING 1 UPGRADES AND REHABILITATION ( A0143 )

**User Department :** Airport/DOT  
**Managing Department(s) :** Airport/DOT ; Public Works ;  
**Estimated Completion Date:** TBD  
**Planning Board Recommendation:** Project approved in concept but subject to subsequent staff review.

### FIVE YEAR CAPITAL PROGRAM (in thousands)

	Est Ult Cost	Appropriated	Exp / Obl	2026	2027	2028	2029	2030	Under Review
Gross	25,000	15,000		10,000					
Non County Share									
<b>Total</b>	<b>25,000</b>	<b>15,000</b>		<b>10,000</b>					

### Project Description

This project will restore Building 1 at the Airport to a safe, usable condition through critical system upgrades, including roof and exterior repairs, new heating, plumbing, electrical, and lighting systems, and installation of modern fire protection and security systems.

### Current Year Description

The current request provides additional construction funds.

### Current Year Financing Plan

Year	Bonds	Cash	Non County Shares	Total
2026	10,000,000			10,000,000

### Impact on Operating Budget

The impact on the Airport Special Revenue Fund is the debt service associated with the issuance of bonds.

### Appropriation History

Year	Amount	Description	Status
2025	15,000,000	Construction	AWAITING BOND AUTHORIZATION
<b>Total</b>	<b>15,000,000</b>		

### Prior Appropriations

	Appropriated	Collected	Uncollected
Bond Proceeds	15,000,000		15,000,000
<b>Total</b>	<b>15,000,000</b>		<b>15,000,000</b>



**Kenneth W. Jenkins**  
County Executive

January 26, 2026

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

Dear Honorable Members of the Board of Legislators:

Transmitted herewith is legislation which, if adopted by your Honorable Board, would authorize the County of Westchester (the "County"), acting by and through Refuse Disposal District No. 1 ("District"), to again amend intermunicipal agreements (collectively "IMAs") with participating municipalities located within the District, wherein each participating municipality delivers to the District its municipally collected solid waste and source separated recyclable materials and the County accepts such materials for disposal and/or recycling, in order to exercise the County's mutual options with each participating municipality to renew the IMAs for five (5) additional years.

Pursuant to Act No. 173-2009 adopted by your Honorable Board on October 19, 2009, the District entered into IMAs with thirty-six (36) municipalities for the collection of solid waste and source separated recyclable materials. Municipalities pay a user fee for each ton of delivered municipally collected solid waste (the "Solid Waste Tipping Fee"). The Solid Waste Tipping Fee is currently \$45.00 per ton. On October 22<sup>nd</sup> each year of the IMA term, the Solid Waste Tipping Fee is adjusted based on the percent change (as a positive or negative number) in the Consumer Price Index for all Urban Consumers for New York – Northern New Jersey ("CPI-U") during the immediately preceding twelve (12) month period.

The IMAs were for a base term of ten (10) years from October 22, 2009 through October 21, 2019 (the "Initial Term"). In addition, the County, at its sole option, could elect to extend the Initial Term for one five (5) year renewal period upon the same terms and conditions (the "First Renewal Term"). If the County elected to extend the Initial Term, the parties may then, upon mutual written agreement, further extend the First Renewal Term not more than two (2) times for additional five (5) year terms. Pursuant to Act No. 10-2020 adopted by your Honorable Board on February 24, 2020, the County was authorized amend the IMAs in order to extend the Initial Term and to amended certain other provisions of the IMA. Thereafter the County duly executed the amendments with the municipalities thereby authorizing its sole five (5) year options for the First Renewal Term which expired on October 21, 2024.

Authority is now being sought for the County to exercise its first of two (2) mutual options to further extend the First Renewal Term for an additional five (5) year term.

This example of shared services among municipalities has been very successful and has enabled the District and its participating municipalities to dispose of solid waste in an environmentally cost efficient manner while also removing and processing recyclables from the County's waste stream. The Material Recovery Facility in Yonkers serves as the cornerstone for recycling efforts of the municipalities in the District. Municipalities delivered over 63,000 tons of source separated recyclables to the facility in 2024. After processing, the recyclables are marketed and sold. District revenues from the sale of recyclables were over \$5.8 million in 2024. It is in the best interest of all involved to continue the existing program.

Under the proposed amendment to the IMAs, the County will exercise its first of two (2) mutual options to further extend the First Renewal for an additional five (5) year term commencing retroactively on October 22, 2024 and continuing through October 21, 2029. All other terms and conditions of the IMAs, as previously amended, will remain in full force and effect.

Accordingly, I most respectfully recommend your Honorable Board's approval of the attached Act.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kenneth W. Jenkins', with a long horizontal flourish extending to the right.

Kenneth W. Jenkins  
County Executive

KWJ/JPI/  
Attachment

**HONORABLE BOARD OF LEGISLATORS  
THE COUNTY OF WESTCHESTER**

Your Committee is in receipt of a communication from the County Executive recommending approval of an Act which, if adopted by this Honorable Board, would authorize the County of Westchester (the “County”), acting by and through Refuse Disposal District No. 1 (“District”), to again amend intermunicipal agreements (collectively “IMAs”) with participating municipalities located within the District, wherein each participating municipality delivers to the District its municipally collected solid waste and source separated recyclable materials and the County accepts such materials for disposal and/or recycling, in order to exercise the County’s mutual options with each participating municipality to renew the IMAs for five (5) additional years.

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The IMAs were for a base term of ten (10) years from October 22, 2009 through October 21, 2019 (the “Initial Term”). In addition, the County, at its sole option, could elect to extend the Initial Term for one five (5) year renewal period upon the same terms and conditions (the “First Renewal Term”). If the County elected to extend the Initial Term, the parties may then, upon mutual written agreement, further extend the First Renewal Term not more than two (2) times for additional five (5) year terms. Pursuant to Act No. 10-2020 adopted by your Honorable Board on February 24, 2020, the County was authorized amend the IMAs in order to extend the Initial Term and to amended certain other provisions of the IMA. Thereafter the County duly executed the amendments with the municipalities thereby authorizing its sole five (5) year options for the First Renewal Term which expired on October 21, 2024.

Authority is now being sought for the County to exercise its first of two (2) mutual options to further extend the First Renewal Term for an additional five (5) year term.

This example of shared services among municipalities has been very successful and has enabled the District and its participating municipalities to dispose of solid waste in an environmentally cost efficient manner while also removing and processing recyclables from the County's waste stream. The Material Recovery Facility in Yonkers serves as the cornerstone for recycling efforts of the municipalities in the District. Municipalities delivered over 63,000 tons of source separated recyclables to the facility in 2024. After processing, the recyclables are marketed and sold. District revenues from the sale of recyclables were over \$5.8 million in 2024. It is in the best interest of all involved to continue the existing program.

Under the proposed amendment to the IMAs, the County will exercise its first of two (2) mutual options to further extend the First Renewal for an additional five (5) year term commencing retroactively on October 22, 2024 and continuing through October 21, 2029. All other terms and conditions of the IMAs, as previously amended, will remain in full force and effect.

The Planning Department has advised that, based on its review, the proposed IMAs constitute a "Type II" under the State Environmental Quality Review Act, 6 NYCRR Part 617 ("SEQRA), which is an action determined not to have a significant effect on the environment and therefore does not require further environmental review. A copy of the SEQRA status sheet is annexed hereto. Your Committee concurs with this conclusion.

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

Your Committee has carefully considered and recommends approval of the attached Act.

Dated: \_\_\_\_\_, 2026

White Plains, New York

COMMITTEE ON

c:jpi.1.7.26

# FISCAL IMPACT STATEMENT

SUBJECT: Extend Solid Waste IMAs       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      \$ 27,000,000

Total Current Year Revenue \$ 14,295,000

Source of Funds (check one):       Current Appropriations

Transfer of Existing Appropriations       Additional Appropriations       Other (explain)

Identify Accounts: 251-60-7600-4380; 251-60-7600-9229

Potential Related Operating Budget Expenses:      Annual Amount \$ \_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Potential Related Revenues:      Annual Amount \$ \_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

Anticipated Savings to County and/or Impact on Department Operations:

Current Year: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Next Four years: Annual expenditures of approximately \$27 million and annual revenues of approximately \$16 million

\_\_\_\_\_

\_\_\_\_\_

Prepared by: William Olli

Title:      Assistant Budget Director

Department: Budget

Reviewed By: *W5* 

Budget Director

*1/12/26*

If you need more space, please attach additional sheets.

TO: John Paul Iannace, Associate County Attorney  
Department of Law

FROM: David S. Kvinge, AICP, RLA, CFM   
Assistant Commissioner

DATE: January 7, 2026

SUBJECT: **STATE ENVIRONMENTAL QUALITY REVIEW FOR SOLID WASTE  
INTERMUNICIPAL AGREEMENTS**

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**PROJECT/ACTION:** Renewal of agreements between the County and municipalities (IMAs) of Refuse Disposal District No. 1, providing for the delivery and disposal of municipally collected solid waste and recyclable materials. The latest agreements expired in October 2024. The County will exercise its option to renew the IMAs for five additional years, retroactive to October 2024. All other terms and conditions will remain the same.

**With respect to the State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617, the Planning Department recommends that no environmental review is required because the project/action may be classified as a TYPE II action pursuant to section(s):**

- **617.5(c)(26):** routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment.
- 

**COMMENTS:** None.

DSK/cnm

cc: Andrew Ferris, Chief of Staff  
Paula Friedman, Assistant to the County Executive  
Tami Altschiller, Assistant Chief Deputy County Attorney  
Sean Curtin, Assistant County Attorney  
Claudia Maxwell, Principal Environmental Planner

**ACT NO. - 2026**

AN ACT authorizing the County of Westchester, acting by and through Refuse Disposal District No. 1 (“District”), to amend intermunicipal agreements with municipalities located within the District, wherein each municipality delivers to the District its municipally collected solid waste and source separated recyclable materials and the County accepts such materials for disposal and/or recycling, in order to exercise the County’s mutual options with each participating municipality to renew the IMAs for five (5) additional years.

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

**Section 1.** The County of Westchester (the “County”), acting by and through Refuse Disposal District No. 1 (“District”) is hereby authorized to amend intermunicipal agreements (“IMAs”) with municipalities located within the District, wherein each municipality delivers to the District its municipally collected solid waste and source separated recyclable materials and the County accepts such materials for disposal and/or recycling, in order to exercise the County’s mutual options with each participating municipality to renew the IMAs for five (5) additional years.

**§ 2.** Except as otherwise provided herein, all other terms and conditions of the IMAs, as previously amended, shall remain in full force and effect

**§ 3.** The County Executive or his authorized designee is hereby authorized and empowered to execute any and all documents and take all actions necessary and appropriate to effectuate the purposes hereof.

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

**THIS SECOND AMENDMENT** made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between:

**THE COUNTY OF WESTCHESTER, ACTING BY AND THROUGH REFUSE DISPOSAL DISTRICT NO. 1**, a district created pursuant to Article 5-A of the New York State County Law by Act No. 32-1982 of the Westchester County Board of Legislators, having an office and place of business at 270 North Avenue, New Rochelle, New York 10801, (hereinafter referred to as the "District"),

and

\_\_\_\_\_, a municipal Corporation of the State of New York, having an office and place of business \_\_\_\_\_ (hereinafter referred to as "Participant").

**WITNESSETH:**

**WHEREAS**, County Act. No. 32-1982 established the District in 1982 and intermunicipal agreements ("IMAs") were thereafter entered into by the municipalities that comprise the District (collectively the "Participants") to accept and process solid waste of the Participants; and

**WHEREAS**, the current IMAs are for the processing of solid waste and recyclables between the District and the Participants and has a base term of October 22, 2009, through October 21, 2019 ("Initial Term"), with the District having the sole option to extend the Initial Term for one (1) five (5) year renewal period upon the same terms and conditions (the "First Renewal Term"), and thereafter, should the District elect to extend the Initial Term, the District and the Participants may, upon mutual written agreement, further extend the First Renewal Term not more than two (2) times each for an additional five (5) year term; and

**WHEREAS**, the District duly exercised its option to extend the Initial

Term, and other certain terms of the IMAs were amended, therefore, the First Amendment to the IMAs was executed; and

**WHEREAS**, the First Renewal Term expired on October 21, 2024; and

**WHEREAS**, the District and the Participants agree that the current IMA between the parties is mutually beneficial; and

**WHEREAS**, the District and the Participants seek to continue the efficient operation of the District's solid waste and recyclables management and disposal system; and

**WHEREAS**, the District and the Participants all wish to further extend the First Renewal Term an additional five (5) years commencing retroactively on October 22, 2024 and continuing through October 21, 2029; and

**WHEREAS**, effective June 1, 2025, the Solid Waste Tipping Fee was reset to \$45.00/ton and thereafter shall be adjusted upward or downward in accordance with the terms of Article III of the IMA.

**WHEREAS**, the parties have agreed to act in good faith and to take all necessary and appropriate actions, in cooperation with one another, to effect the purposes of the IMAs, as amended, and to enter into this Second Amendment pursuant to their respective lawful authorities.

**NOW, THEREFORE**, in consideration of the mutual covenants and agreements herein set forth, and of the undertakings of each party to the other, the parties do hereby promise and agree as follows:

1. All defined terms shall have the meanings ascribed to them in the IMA, as amended.

2. The IMA is hereby further amended to effectuate the mutual option of the District and the Participant to extend the Term of the IMA for the period of October 22, 2024 through October 21, 2029, unless terminated sooner.

3. Participant shall provide the District with updated insurance certificates covering the term of this Second Amendment in accordance with the Standard Insurance Provisions contained in Schedule "C-2" which is attached hereto and made a part hereof.

4. Except as otherwise provided herein, all other terms and conditions of the IMA, as amended by the First Amendment, shall remain in full force and effect.

5. This Second Amendment shall not be enforceable until signed by both parties and approved by the Office of the Westchester County Attorney.

*[NO FURTHER TEXT ON THIS PAGE. SIGNATURE PAGE FOLLOWS.]*

**IN WITNESS WHEREOF**, the Parties hereto have duly executed this Second Amendment the day and year first above mentioned.

**THE COUNTY OF  
WESTCHESTER, ACTING  
BY AND THROUGH REFUSE  
DISPOSAL DISTRICT NO. 1**

By: \_\_\_\_\_  
Name:  
Title:

MUNICIPALITY: \_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_  
Name:  
Title:

Approved by the Board of Legislators of the County of Westchester by Act No. \_\_\_\_\_ at a meeting duly held on the \_\_\_\_\_ of \_\_\_\_\_, 20\_\_\_\_.

Approved:

\_\_\_\_\_  
Associate County Attorney  
The County of Westchester

*S:/Iannace/DXF/IMA.SecondAmendment.Solid.Waste.11.21.25*



**CERTIFICATE OF AUTHORITY**  
(Municipality)

I, \_\_\_\_\_, certify that I am the  
*(Officer other than officer signing contract)*

\_\_\_\_\_ of the \_\_\_\_\_  
*(Title) (Name of Municipality)*

(the "Municipality") a corporation duly organized in good standing under the \_\_\_\_\_

\_\_\_\_\_  
*(Law under which organized, e.g., the New York Village Law, Town Law, General Municipal Law)*

named in the foregoing agreement that \_\_\_\_\_ who signed  
said  
*(Person executing agreement)*

agreement on behalf of the Municipality was, at the time of execution

of \_\_\_\_\_  
*(Title of such person),*

the Municipality, that said agreement was duly signed for on behalf of said Municipality by  
authority of its \_\_\_\_\_ thereunto duly  
authorized, *(Town Board, Village Board, City Council)*

and that such authority is in full force and effect at the date hereof.

\_\_\_\_\_  
(Signature)

STATE OF NEW YORK )  
ss.:  
COUNTY OF WESTCHESTER)

On this \_\_\_ day of \_\_\_\_\_ 20\_\_\_, before me personally came \_\_\_\_\_  
\_\_\_\_\_ whose signature appears above, to me known, and  
know to be the  
\_\_\_\_\_ of  
\_\_\_\_\_, *(Title)*

the municipal corporation described in and which executed the above certificate, who  
being by me duly sworn did depose and say that he, the said \_\_\_\_\_  
resides at \_\_\_\_\_, and  
that he/she is the \_\_\_\_\_ of said municipal corporation.  
*(Title)*

\_\_\_\_\_  
Notary Public County

**SCHEDULE "C-2"**

**STANDARD INSURANCE PROVISIONS**

**(DEF IMA)**

1. Prior to commencing work, and throughout the term of the Agreement, the Municipality (and its sub-contractor if applicable) shall obtain at its own cost and expense the required insurance as delineated below from insurance companies licensed in the State of New York, carrying a Best's financial rating of A or better. Municipality (and its sub-contractor if applicable) shall provide evidence of such insurance to the County of Westchester ("County"), either by providing a copy of policies and/or certificates as may be required and approved by the Director of Risk Management of the County ("Director"). The policies or certificates thereof shall provide that ten (10) days prior to cancellation or material change in the policy, notices of same shall be given to the Director either by overnight mail or personal delivery for all of the following stated insurance policies. All notices shall name the Municipality (and its sub-contractor if applicable) and identify the Agreement.

If at any time any of the policies required herein shall be or become unsatisfactory to the Director, as to form or substance, or if a company issuing any such policy shall be or become unsatisfactory to the Director, the Municipality (and its sub-contractor if applicable) shall upon notice to that effect from the County, promptly obtain a new policy, and submit the policy or the certificate as requested by the Director to the Office of Risk Management of the County for approval by the Director. Upon failure of the Municipality (and its sub-contractor if applicable) to furnish, deliver and maintain such insurance, the Agreement, at the election of the County, may be declared suspended, discontinued or terminated.

Failure of the Municipality (and its sub-contractor if applicable) to take out, maintain, or the taking out or maintenance of any required insurance, shall not relieve the Municipality (and its sub-contractor if applicable) from any liability under the Agreement, nor shall the insurance requirements be construed to conflict with or otherwise limit the contractual obligations of the Municipality (and its sub-contractor if applicable) concerning indemnification.

All property losses shall be made payable to the "County of Westchester" and adjusted with the appropriate County personnel.

In the event that claims, for which the County may be liable, in excess of the insured amounts provided herein are filed by reason of Municipality (and its sub-contractor if applicable)'s negligent acts or omissions under the Agreement or by virtue of the provisions of the labor law or other statute or any other reason, the amount of excess of such claims or any portion thereof, may be withheld from payment due or to become due the Municipality (and its sub-contractor if applicable) until such time as the Municipality (and its sub-contractor if applicable) shall furnish such additional security covering such claims in form satisfactory to the Director.

In the event of any loss, if the Municipality (and its sub-contractor if applicable) maintains broader coverage and/or higher limits than the minimums identified herein, the County shall be entitled to the broader coverage and/or higher limits maintained by the Municipality (and its sub-contractor if applicable). Any available insurance proceeds in

excess of the specified minimum limits of insurance and coverage shall be available to the County.

2 The Municipality (and its sub-contractor if applicable) shall provide proof of the following coverage (if additional coverage is required for a specific agreement, those requirements will be described in the Agreement):

- a) Workers' Compensation and Employer's Liability. Certificate form C-105.2 or State Fund Insurance Company form U-26.3 is required for proof of compliance with the New York State Workers' Compensation Law. State Workers' Compensation Board form DB-120.1 is required for proof of compliance with the New York State Disability Benefits Law. Location of operation shall be "All locations in Westchester County, New York."

Where an applicant claims to not be required to carry either a Workers' Compensation Policy or Disability Benefits Policy, or both, the employer must complete NYS form CE-200, available to download at: <http://www.wcb.ny.gov>.

If the employer is self-insured for Workers' Compensation, he/she should present a certificate from the New York State Worker's Compensation Board evidencing that fact (Either SI-12, Certificate of Workers' Compensation Self-Insurance, or GSI-105.2, Certificate of Participation in Workers' Compensation Group Self-Insurance).

- b) Commercial General Liability Insurance with a combined single limit of \$1,000,000 (c.s.1) per occurrence and a \$2,000,000 aggregate limit naming the "County of Westchester" as an additional insured on a primary and non-contributory basis. This insurance shall include the following coverages:
  - i. Premises - Operations.
  - ii. Broad Form Contractual.
  - iii. Independent Municipality (and its sub-contractor if applicable) and Sub-Municipality (and its sub-contractor if applicable).
  - iv. Products and Completed Operations.
- c) Commercial Umbrella/Excess Insurance: \$2,000,000 each Occurrence and Aggregate naming the "County of Westchester" as additional insured, written on a "follow the form" basis.

NOTE: Additional insured status shall be provided by standard or other endorsement that extends coverage to the County of Westchester for both on-going and completed operations.

All Contracts involving the use of explosives, demolition and/or underground work shall provide proof that XCU is covered.

- d) Automobile Liability Insurance with a minimum limit of liability per occurrence of \$1,000,000 for bodily injury and a minimum limit of \$100,000 per occurrence for property damage or a combined single limit of \$1,000,000 unless otherwise indicated in the contract specifications. This insurance shall include for bodily injury and property damage the following coverages and name the "County of Westchester" as additional insured:
  - (i) Owned automobiles.
  - (ii) Hired automobiles.
  - (iii) Non-owned automobiles.

e) Pollution Liability, either by separate policy of insurance or through endorsement to the General Liability Policy. Minimum Limit: \$1,000,000.00. This insurance shall indicate the following coverages:

- (i) Transit
- (ii) Sudden and Accidental
- (iii) Clean-up

3. All policies of the Municipality (and its sub-contractor if applicable) shall be endorsed to contain the following clauses:

(a) Insurers shall have no right to recovery or subrogation against the County (including its employees and other agents and agencies), it being the intention of the parties that the insurance policies so effected shall protect both parties and be primary coverage for any and all losses covered by the above-described insurance.

(b) The clause "other insurance provisions" in a policy in which the County is named as an insured, shall not apply to the County.

(c) The insurance companies issuing the policy or policies shall have no recourse against the County (including its agents and agencies as aforesaid) for payment of any premiums or for assessments under any form of policy.

(d) Any and all deductibles in the above described insurance policies shall be assumed by and be for the account of, and at the sole risk of, the Municipality (and its sub-contractor if applicable).



**Kenneth W. Jenkins**  
County Executive

Office of the County Attorney  
John M. Nonna  
County Attorney

February 6, 2026

Westchester County Board of Legislators  
County of Westchester  
800 Michaelian Office Building  
148 Martine Avenue  
White Plains, New York 10601

Re: Legislation authorizing a settlement in *Matter of Westchester County Department of Environmental Facilities, Brockway Place Transfer Station, 75 Brockway Place White Plains, New York 10601, SPDES Permit No. NYR00C354*

Dear Honorable Members of the Board:

Attached for your consideration is an Act which, if adopted by your Honorable Board, would authorize the County Department of Environmental Facilities (“DEF”) to enter into a Consent Agreement & Final Order (“CA/FO”) to settle *In the Matter of Westchester County Department of Environmental Facilities, Brockway Place Transfer Station, 75 Brockway Place White Plains, New York 10601, SPDES [State Pollutant Discharge Elimination System] Permit No. NYR00C354*, United States Environmental Protection Agency (“EPA”), Region 2, Docket No. CWA-02-2026-3301 (the “Proceeding”), for the amount of \$38,000.00.

As you may be aware, DEF, acting by and on behalf of Refuse Disposal District No. 1, operates a municipal solid waste and cardboard recycling transfer station known as the Brockway Place Transfer Station, which is located at 75 Brockway Place in White Plains, New York (the “Site” or the “Facility”). The Facility discharges stormwater associated with industrial activity, which is a “pollutant” within the meaning of Section 502(6) of the Clean Water Act (“CWA”), 33 U.S.C. § 1362(6), via one unpermitted outfall located on the east side of the Site to the East Branch of the Mamaroneck River, via the City of White Plains Municipal Separate Storm Sewer. EPA has issued three previous Administrative Compliance Orders—Docket Nos. CWA-02-2017-3022, CWA-02-2017-3050, and CWA-02-2022-3030—to DEF, in order to address past violations of the SPDES Multi-Sector General Permit (“MSGP”) initially discovered during an EPA Compliance Evaluation Inspection at the Facility on September 28, 2016.

Despite the Facility’s continued implementation of new Best Management Practices, increased street sweeping and cleaning, and the installation of the AbTech Smart Vault System to prevent non-stormwater leachate discharges from the Facility, stormwater sampling results from the Facility continue to be consistently above the benchmark cutoff concentrations specified in the MSGP. The Facility has experienced recurring exceedances of the benchmark cut-off concentrations for

Office of the County Executive  
Michaelian Office Building  
148 Martine Avenue  
White Plains, New York 10601

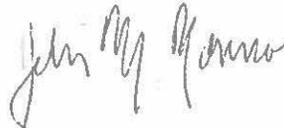
Telephone: (914) 995-2900

Aluminum, Cadmium, Chemical Oxygen Demand, Copper, Iron, Lead, Total Suspended Solids, and Zinc.

In light of the above, DEF entered into negotiations with the EPA to address the Site's noncompliance, and these negotiations have resulted in the current proposed settlement. The essential terms of the CA/FO are as follows: DEF admits the jurisdictional and factual allegations of the CA/FO; DEF waives its right to contest the allegations, at a judicial or administrative hearing, or to appeal the CA/FO; and DEF consents to the payment of a civil penalty in the amount of \$38,000.00 to address the above-described violations. Importantly, the proposed civil penalty is the lowest possible amount under the circumstances, and the CA/FO includes language detailing the DEF's compliance efforts to date. DEF has recommended approval of the settlement.

After a review of the facts and circumstances, I concur with DEF and believe that it is in the best interests of the County to enter into the CA/FO to settle this Proceeding. I therefore recommend passage of the accompanying Act.

Very truly yours,

A handwritten signature in cursive script, appearing to read "John M. Nonna".

JOHN M. NONNA  
Westchester County Attorney

JMN/scm

BOARD OF LEGISLATORS  
COUNTY OF WESTCHESTER

Your Committee is in receipt of a proposed Act which, if adopted by your Honorable Board, would authorize the County Department of Environmental Facilities (“DEF”) to enter into a Consent Agreement & Final Order (“CA/FO”) to settle *In the Matter of Westchester County Department of Environmental Facilities, Brockway Place Transfer Station, 75 Brockway Place White Plains, New York 10601, SPDES [State Pollutant Discharge Elimination System] Permit No. NYR00C354*, United States Environmental Protection Agency (“EPA”), Region 2, Docket No. CWA-02-2026-3301 (the “Proceeding”), for the amount of \$38,000.00.

Your Committee is informed that DEF, acting by and on behalf of Refuse Disposal District No. 1, operates a municipal solid waste and cardboard recycling transfer station known as the Brockway Place Transfer Station, which is located at 75 Brockway Place in White Plains, New York (the “Site” or the “Facility”). The Facility discharges stormwater associated with industrial activity, which is a “pollutant” within the meaning of Section 502(6) of the Clean Water Act (“CWA”), 33 U.S.C. § 1362(6), via one unpermitted outfall located on the east side of the Site to the East Branch of the Mamaroneck River, via the City of White Plains Municipal Separate Storm Sewer. EPA has issued three previous Administrative Compliance Orders—Docket Nos. CWA-02-2017-3022, CWA-02-2017-3050, and CWA-02-2022-3030—to DEF, in order to address past violations of the SPDES Multi-Sector General Permit (“MSGP”) initially discovered during an EPA Compliance Evaluation Inspection at the Facility on September 28, 2016.

Your Committee is further informed that, despite the Facility’s continued implementation of new Best Management Practices, increased street sweeping and cleaning, and the installation of the

AbTech Smart Vault System to prevent non-stormwater leachate discharges from the Facility, stormwater sampling results from the Facility continue to be consistently above the benchmark cutoff concentrations specified in the MSGP. The Facility has experienced recurring exceedances of the benchmark cut-off concentrations for Aluminum, Cadmium, Chemical Oxygen Demand, Copper, Iron, Lead, Total Suspended Solids, and Zinc.

Your Committee has been made aware that, in light of the above, DEF entered into negotiations with the EPA to address the Site's noncompliance, and these negotiations have resulted in the current proposed settlement. The essential terms of the CA/FO are as follows: DEF admits the jurisdictional and factual allegations of the CA/FO; DEF waives its right to contest the allegations, at a judicial or administrative hearing, or to appeal the CA/FO; and DEF consents to the payment of a civil penalty in the amount of \$38,000.00 to address the above-described violations. Importantly, the proposed civil penalty is the lowest possible amount under the circumstances, and the CA/FO includes language detailing the DEF's compliance efforts to date.

Your Committee understands that DEF has recommended approval of the settlement, and that the County Attorney concurs in that recommendation.

Your Committee finds, for the foregoing reasons, that this settlement, pursuant to the CA/FO, is prudent and reasonable, and it therefore recommends that the Act authorizing the CA/FO be adopted by this Board.

Dated: White Plains, New York  
, 2026

COMMITTEE ON

2026-02-06 - SCM

# FISCAL IMPACT STATEMENT

SUBJECT: Brockway Place Transfer  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      \$ 38,000

Total Current Year Revenue      \_\_\_\_\_

Source of Funds (check one):  Current Appropriations       Transfer of Existing Appropriations

Additional Appropriations       Other (explain)

Identify Accounts: 251-60-7500-7500-4380

Potential Related Operating Budget Expenses:      Annual Amount 38,000.00

Describe: BOL legislation to have consent agreement with United States Environmental Protection Agency Consent Agreement for the Brockway Place Transfer Station.

Potential Related Operating Budget Revenues:      Annual Amount \_\_\_\_\_

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

Anticipated Savings to County and/or Impact on Department Operations:

Current Year: \_\_\_\_\_

Next Four Years: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Prepared by: Sebastian Abraham

Title: Budget Specialist II

Department: Environmental Facilities

Date: February 9, 2026

*wo*  
Reviewed By: 

Budget Director

Date: 2/9/26

AN ACT authorizing the Commissioner of the Department of Environmental Facilities to Enter Into a Consent Agreement and Final Order with the U.S. Environmental Protection Agency to settle a Civil Administrative Proceeding entitled *In the Matter of Westchester County Department of Environmental Facilities Brockway Place Transfer Station, 75 Brockway Place, White Plains, New York 10601 SPIDES Permit No. NYR00C354*

BE IT ENACTED by the County Board of Legislators of the County of Westchester as follows:

Section 1. The County of Westchester Department of Environmental Facilities (“DEF”) is hereby authorized to settle the proceeding entitled *In the Matter of Westchester County Department of Environmental Facilities Brockway Place Transfer Station, 75 Brockway Place, White Plains, New York 10601 SPIDES Permit No. NYR00C354* (the “Proceeding”), pursuant to the following terms: DEF admits the jurisdictional and factual allegations of the proposed Consent Agreement & Final Order in Docket No. CWA-02-2026-3301 (“CA/FO”); DEF waives its right to contest the allegations, at a judicial or administrative hearing, or to appeal the CA/FO; and DEF consents to the payment of a civil penalty in the amount of \$38,000.00.

Section 2. The Commissioner of DEF or the Commissioner’s Designee is hereby authorized to enter into and execute the CA/FO to settle the Proceeding, and to execute and deliver all documents necessary to accomplish the purpose hereof.

Section 3. This Act shall take effect immediately.



Kenneth W. Jenkins, Westchester County Executive

Westchester County Board of Legislators

# **2025 Annual Report**

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

Ken Jenkins

Westchester County Tax Commission

Victor L. Mallison  
Executive Director

**TAX COMMISSIONERS**

Manuel Casanova  
James Husselbee  
Sadie McKeown  
Mary Beth Murphy

**2025 ANNUAL REPORT**

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Westchester County Tax Commission, Office of the Executive Director  
110 Dr. Martin Luther King Jr., Blvd.  
Room L-221  
White Plains, New York 10601

Telephone: (914) 995-4328  
E-mail: vlm2@westchestercountyny.gov

Website: <http://www.westchestergov.com/taxcommission>



## 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 that 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

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@westchestercountyny.gov](mailto:vlm2@westchestercountyny.gov) or call (914) 995-4328.

<b>2025 WESTCHESTER COUNTY EQUALIZATION TABLE</b>				
<b>MUNICIPALITY</b>	<b>COUNTY TAXABLE ADJUSTED</b>	<b>COUNTY</b>	<b>COUNTY</b>	<b>% OF TOTAL</b>
	<b>ASSESSED VALUE</b>	<b>RATE*</b>	<b>FULL VALUE (\$)</b>	<b>FULL VALUE</b>
City of Mount Vernon	147,271,614	1.80	8,181,756,333	3.296244%
City of New Rochelle	266,883,477	1.84	14,504,536,793	5.843548%
City of Peekskill	64,886,472	2.28	2,845,897,895	1.146548%
City of Rye	146,075,313	1.18	12,379,263,814	4.987324%
City of White Plains	276,917,401	2.18	12,702,633,073	5.117602%
City of Yonkers	468,541,887	1.72	27,240,807,384	10.974702%
Town of Bedford	606,625,033	7.65	7,929,738,993	3.194712%
Town of Cortlandt	111,914,207	1.21	9,249,108,017	3.726255%
Town of Eastchester	101,272,768	0.88	11,508,269,091	4.636420%
Town of Greenburgh	27,769,499,616	100.00	27,769,499,616	11.187700%
Town of Harrison	126,714,436	1.16	10,923,658,276	4.400894%
Town of Lewisboro	295,913,376	6.27	4,719,511,579	1.901384%
Town of Mamaroneck	12,877,429,027	100.00	12,877,429,027	5.188023%
Town of Mount Kisco	289,736,435	13.91	2,082,936,269	0.839168%
Town of Mount Pleasant	147,859,179	1.07	13,818,614,860	5.567206%
Town of New Castle	1,092,589,267	13.95	7,832,181,125	3.155408%
Town of North Castle	123,230,004	1.62	7,606,790,370	3.064603%
Town of North Salem	1,833,887,239	92.50	1,982,580,799	0.798737%
Town of Ossining	7,043,109,929	100.00	7,043,109,929	2.837509%
Town of Pelham	4,652,768,140	100.00	4,652,768,140	1.874494%
Town of Pound Ridge	384,303,253	12.56	3,059,739,275	1.232699%
Town of Rye	10,130,657,741	100.00	10,130,657,741	4.081412%
Town of Scarsdale	9,356,805,824	69.73	13,418,623,009	5.406058%
Town of Somers	492,988,303	8.85	5,570,489,299	2.244223%
Town of Yorktown	130,943,259	1.60	8,183,953,688	3.297129%
<b>TOTALS</b>	<b>78,938,823,200</b>		<b>248,214,554,396</b>	<b>100.00%</b>
<b>* Final 2025 New York State Equalization Rates</b>				

**2025 FIXED-DOLLAR PARTIAL EXEMPTIONS ADDED BACK TO ADJUSTED COUNTY TAXABLE VALUE**

MUNICIPALITY	REPORTED TAXABLE	VETERANS	CLERGY	VOLUNTEER	ADJUSTED
	ASSESSED VALUE			FIRE COMPANIES	TAXABLE VALUE
City of Mount Vernon	\$ 147,067,968	\$ 154,146	\$ 49,500	\$ -	\$ 147,271,614
City of New Rochelle	\$ 266,755,641	\$ 102,336	\$ 25,500	\$ -	\$ 266,883,477
City of Peekskill	\$ 64,850,462	\$ 28,510	\$ 7,500	\$ -	\$ 64,886,472
City of Rye	\$ 146,003,121	\$ 70,692	\$ 1,500	\$ -	\$ 146,075,313
City of White Plains	\$ 276,742,386	\$ 142,015	\$ 33,000	\$ -	\$ 276,917,401
City of Yonkers	\$ 467,903,316	\$ 614,571	\$ 24,000	\$ -	\$ 468,541,887
Town of Bedford	\$ 606,623,533	\$ -	\$ 1,500	\$ -	\$ 606,625,033
Town of Cortlandt	\$ 111,615,486	\$ 286,721	\$ 12,000	\$ -	\$ 111,914,207
Town of Eastchester	\$ 101,159,565	\$ 105,703	\$ 7,500	\$ -	\$ 101,272,768
Town of Greenburgh	\$ 27,748,045,470	\$ 21,425,646	\$ 28,500	\$ -	\$ 27,769,499,616
Town of Harrison	\$ 126,628,836	\$ 84,100	\$ 1,500	\$ -	\$ 126,714,436
Town of Lewisboro	\$ 295,890,276	\$ 21,600	\$ 1,500	\$ -	\$ 295,913,376
Town of Mamaroneck	\$ 12,866,510,699	\$ 10,916,828	\$ 1,500	\$ -	\$ 12,877,429,027
Town of Mount Kisco	\$ 289,734,935	\$ -	\$ 1,500	\$ -	\$ 289,736,435
Town of Mount Pleasant	\$ 147,649,332	\$ 206,847	\$ 3,000	\$ -	\$ 147,859,179
Town of New Castle	\$ 1,092,589,267	\$ -	\$ -	\$ -	\$ 1,092,589,267
Town of North Castle	\$ 123,194,054	\$ 34,450	\$ 1,500	\$ -	\$ 123,230,004
Town of North Salem	\$ 1,833,849,761	\$ 35,978	\$ 1,500	\$ -	\$ 1,833,887,239
Town of Ossining	\$ 7,041,263,986	\$ 1,838,443	\$ 7,500	\$ -	\$ 7,043,109,929
Town of Pelham	\$ 4,651,670,004	\$ 1,096,636	\$ 1,500	\$ -	\$ 4,652,768,140
Town of Pound Ridge	\$ 384,303,253	\$ -	\$ -	\$ -	\$ 384,303,253
Town of Rye	\$ 10,122,784,500	\$ 7,865,741	\$ 7,500	\$ -	\$ 10,130,657,741
Town of Scarsdale	\$ 9,350,493,032	\$ 6,312,792	\$ -	\$ -	\$ 9,356,805,824
Town of Somers	\$ 492,965,145	\$ 18,658	\$ 4,500	\$ -	\$ 492,988,303
Town of Yorktown	\$ 130,627,804	\$ 310,955	\$ 4,500	\$ -	\$ 130,943,259
<b>TOTALS:</b>	\$ 78,886,921,832			\$ -	\$ 78,938,823,200

**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.

<b>2025 CHANGE IN COUNTY EQUALIZATION RATES</b>			
<b>MUNICIPALITY</b>	<b>2024 RATE</b>	<b>2025 RATE</b>	<b>% CHANGE</b>
City of Mount Vernon	1.92	1.8	-6.25%
City of New Rochelle	1.93	1.84	-4.66%
City of Peekskill	2.37	2.28	-3.80%
City of Rye	1.26	1.18	-6.35%
City of White Plains	2.37	2.18	-8.02%
City of Yonkers	1.78	1.72	-3.37%
Town of Bedford	8.12	7.65	-5.79%
Town of Cortlandt	1.18	1.21	2.54%
Town of Eastchester	0.91	0.88	-3.30%
Town of Greenburgh	100	100	0.00%
Town of Harrison	1.13	1.16	2.65%
Town of Lewisboro	6.42	6.27	-2.34%
Town of Mamaroneck	100	100	0.00%
Town of Mount Kisco	14.03	13.91	-0.86%
Town of Mount Pleasant	1.07	1.07	0.00%
Town of New Castle	14.07	13.95	-0.85%
Town of North Castle	1.8	1.62	-10.00%
Town of North Salem	100	92.5	-7.50%
Town of Ossining	100	100	0.00%
Town of Pelham	100	100	0.00%
Town of Pound Ridge	12.86	12.56	-2.33%
Town of Rye	100	100	0.00%
Town of Scarsdale	74.94	69.73	-6.95%
Town of Somers	9.78	8.85	-9.51%
Town of Yorktown	1.77	1.6	-9.60%

**2025 PERCENT CHANGE IN COUNTY FULL VALUE**

<b>MUNICIPALITY</b>	<b>2024 COUNTY FULL VALUE</b>	<b>2025 COUNTY FULL VALUE</b>	<b>PERCENT CHANGE</b>
City of Mount Vernon	7,594,016,094	8,181,756,333	7.74%
City of New Rochelle	13,786,349,326	14,504,536,793	5.21%
City of Peekskill	2,727,964,684	2,845,897,895	4.32%
City of Rye	11,537,798,333	12,379,263,814	7.29%
City of White Plains	11,715,460,211	12,702,633,073	8.43%
City of Yonkers	26,390,119,326	27,240,807,384	3.22%
Town of Bedford	7,444,585,246	7,929,738,993	6.52%
Town of Cortlandt	9,425,452,203	9,249,108,017	-1.87%
Town of Eastchester	11,118,590,110	11,508,269,091	3.50%
Town of Greenburgh	26,338,775,771	27,769,499,616	5.43%
Town of Harrison	11,182,684,867	10,923,658,276	-2.32%
Town of Lewisboro	4,605,871,900	4,719,511,579	2.47%
Town of Mamaroneck	12,471,611,217	12,877,429,027	3.25%
Town of Mount Kisco	2,072,726,429	2,082,936,269	0.49%
Town of Mount Pleasant	13,679,312,056	13,818,614,860	1.02%
Town of New Castle	7,715,242,715	7,832,181,125	1.52%
Town of North Castle	6,772,810,611	7,606,790,370	12.31%
Town of North Salem	1,847,904,738	1,982,580,799	7.29%
Town of Ossining	6,710,881,853	7,043,109,929	4.95%
Town of Pelham	4,436,649,686	4,652,768,140	4.87%
Town of Pound Ridge	2,971,345,140	3,059,739,275	2.97%
Town of Rye	9,682,850,402	10,130,657,741	4.62%
Town of Scarsdale	12,424,629,811	13,418,623,009	8.00%
Town of Somers	5,044,013,712	5,570,489,299	10.44%
Town of Yorktown	7,381,008,757	8,183,953,688	10.88%
<b>TOTALS</b>	<b>237,078,655,198</b>	<b>248,214,554,396</b>	<b>4.70%</b>

**2025 VILLAGE/TOWN-OUTSIDE BREAKDOWN  
OF COUNTY TAXABLE ASSESSED VALUE**

MUNICIPALITY		TAXABLE ASSESSED VALUE (\$)
TOWN	VILLAGE	
<b>Cortlandt</b>	Buchanan	7,010,929
	Croton	21,807,379
	Unincorporated Area	82,797,178
<b>Eastchester</b>	Bronxville	33,305,959
	Tuckahoe	13,328,757
	Unincorporated Area	54,524,849
<b>Greenburgh</b>	Ardsley	1,545,444,986
	Dobbs Ferry	2,849,342,139
	Elmsford	1,395,461,078
	Hastings	2,642,055,603
	Irvington	2,478,766,336
	Tarrytown	2,965,949,938
	Unincorporated Area	13,871,025,390
<b>Mamaroneck</b>	Larchmont	3,924,408,146
	Mamaroneck	3,347,834,590
	Unincorporated Area	5,594,267,963
<b>Mt. Pleasant</b>	Briarcliff Manor	2,504,474
	Pleasantville	20,854,409
	Sleepy Hollow	18,879,275
	Unincorporated Area	105,411,174
<b>Ossining</b>	Briarcliff Manor	2,535,828,223
	Ossining	3,147,795,619
	Unincorporated Area	1,357,640,144
<b>Pelham</b>	Pelham	2,086,128,394
	Pelham Manor	2,565,541,610
<b>Rye Town</b>	Mamaroneck	2,213,648,618
	Port Chester	4,117,705,270
	Rye Brook	3,791,430,612

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.

**2025  
NEW YORK STATE MANDATED  
TAXABLE ASSESSED VALUES**

<b>MUNICIPALITY</b>	<b>SPECIAL FRANCHISE (\$)</b>	<b>CEILING RAILROADS (\$)</b>	<b>TOTAL (\$)</b>
City of Mount Vernon	13,819,582	0	13,819,582
City of New Rochelle	15,738,740	0	15,738,740
City of Peekskill	4,720,104	0	4,720,104
City of Rye	4,711,383	0	4,711,383
City of White Plains	17,088,631	0	17,088,631
City of Yonkers	28,063,477	0	28,063,477
Town of Bedford	5,632,522	0	5,632,522
Town of Cortlandt	5,632,445	45,092	5,677,537
Town of Eastchester	4,726,338	0	4,726,338
Town of Greenburgh	1,038,002,600	0	1,038,002,600
Town of Harrison	3,705,807	0	3,705,807
Town of Lewisboro	1,397,664	0	1,397,664
Town of Mamaroneck	266,020,100	0	266,020,100
Town of Mount Kisco	12,175,006	0	12,175,006
Town of Mount Pleasant	5,788,533	0	5,788,533
Town of New Castle	23,518,744	0	23,518,744
Town of North Castle	2,329,206	0	2,329,206
Town of North Salem	10,515,400	0	10,515,400
Town of Ossining	291,863,300	0	291,863,300
Town of Pelham	150,470,704	0	150,470,704
Town of Pound Ridge	1,169,955	0	1,169,955
Town of Rye	358,161,406	0	358,161,406
Town of Scarsdale	156,307,837	0	156,307,837
Town of Somers	3,674,006	0	3,674,006
Town of Yorktown	3,514,062	0	3,514,062

**2025 NET TAXABLE CHANGES FROM ASSESSORS' ANNUAL REPORTS**

MUNICIPALITY	2024 TAXABLE ASSESSED VALUE	ADJUSTMENTS	NET EQUALIZATION CHANGES	ACTUAL PHYSICAL CHANGES	NET CHANGE OF STATE-MANDATED ASSESSMENT	PARTIAL EXEMPT CHANGE	WHOLLY* EXEMPT CHANGE	2025 TAXABLE ASSESSED VALUE
City of Mount Vernon	145,582,867	(3,200)	(917,273)	958,836	1,368,537	78,201	176,148	147,067,968
City of New Rochelle	265,914,356	53,250	(948,869)	1,053,870	839,244	(156,210)	(153,800)	266,755,641
City of Peekskill	64,618,253	(9,500)	(89,107)	562,197	163,983	(395,364)	212,190	64,850,462
City of Rye	145,290,867	2,650,000	(696,273)	(1,444,430)	286,870	(83,913)	(2,677,400)	146,003,121
City of White Plains	277,465,127	-	(1,665,880)	1,721,315	790,198	(1,568,374)	(34,750)	276,742,386
City of Yonkers	469,021,610	126,600	(2,405,678)	1,452,872	0	(292,088)	832,770	467,903,316
Town of Bedford	604,498,822	100	(2,962,833)	5,428,769	418,399	(759,724)	(9,400)	606,623,533
Town of Cortlandt	110,902,625	(107,800)	69,310	573,750	282,454	(104,853)	(146)	111,615,486
Town of Eastchester	101,036,866	-	(288,793)	265,600	86,241	59,651	0	101,159,565
Town of Greenburgh	26,314,866,823	(65,300)	969,018,225	372,115,975	109,763,300	(17,653,553)	23,353,800	27,748,045,470
Town of Harrison	126,271,039	-	(1,154,930)	1,496,400	10,407	5,920	12,770	126,628,836
Town of Lewisboro	295,673,876	(359,900)	(1,470,825)	2,278,011	135,859	(366,745)	(95,100)	295,890,276
Town of Mamaroneck	12,460,694,431	-	272,848,219	114,494,500	17,515,154	958,395	25,680,000	12,866,510,699
Town of Mount Kisco	290,802,018	-	(2,515,365)	864,917	924,343	(340,978)	0	289,734,935
Town of Mount Pleasant	146,124,199	-	(184,990)	1,403,137	117,292	189,694	170,815	147,649,332
Town of New Castle	1,085,534,650	-	(3,470,003)	10,472,485	0	52,135	0	1,092,589,267
Town of North Castle	121,874,641	-	(432,071)	1,443,774	289,300	18,410	(6,300)	123,194,054
Town of North Salem	1,847,867,260	(3,310,700)	(12,517,000)	5,283,700	420,100	(3,893,599)	(1,942,000)	1,833,849,761
Town of Ossining	6,708,261,349	(8,295,600)	334,822,688	9,733,212	17,305,100	(20,562,763)	(1,745,800)	7,041,263,986
Town of Pelham	4,435,331,123	1,479,700	189,860,683	20,389,181	12,432,226	(7,822,909)	0	4,651,670,004
Town of Pound Ridge	382,114,985	125,000	(1,497,192)	3,243,559	101,458	215,443	152,400	384,303,253
Town of Rye	9,674,500,098	(4,316,200)	417,239,693	29,117,668	32,050,892	(25,807,651)	(3,182,100)	10,122,784,500
Town of Scarsdale	9,298,864,022	-	(39,523,980)	81,477,526	7,157,082	2,518,382	0	9,350,493,032
Town of Somers	493,277,883	-	(577,212)	1,065,914	42,760	(844,200)	92,000	492,965,145
Town of Yorktown	130,297,900	-	(163,738)	782,232	28,097	(316,687)	0	130,627,804
<b>TOTALS:</b>	<b>75,996,687,690</b>							<b>78,886,921,832</b>

\* 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

## 2025 GROSS ASSESSMENT ROLL

MUNICIPALITY	TAXABLE	PARTIAL	WHOLLY	GROSS ROLL	EXEMPTIONS
	ASSESSED VALUE	EXEMPTIONS	EXEMPT		AS % OF GROSS ROLL
City of Mount Vernon	147,067,968	6,241,914	38,865,765	192,175,647	23%
City of New Rochelle	266,755,641	4,086,085	100,070,750	370,912,476	28%
City of Peekskill	64,850,462	3,145,982	60,096,467	128,092,911	49%
City of Rye	146,003,121	814,940	24,509,662	171,327,723	15%
City of White Plains	276,742,386	12,040,810	117,528,092	406,311,288	32%
City of Yonkers	467,903,316	20,927,722	229,178,323	718,009,361	35%
Town of Bedford	606,623,533	6,780,826	66,695,310	680,099,669	11%
Town of Cortlandt*	111,615,486	-14,277,773	67,492,529	164,830,242	32%
Town of Eastchester	101,159,565	988,788	17,918,480	120,066,833	16%
Town of Greenburgh	27,748,045,470	478,581,016	3,877,549,414	32,104,175,900	14%
Town of Harrison	126,628,836	922,950	48,991,850	176,543,636	28%
Town of Lewisboro	295,890,276	5,211,723	16,681,500	317,783,499	7%
Town of Mamaroneck	12,866,510,699	117,884,555	737,846,373	13,722,241,627	6%
Town of Mount Kisco	289,734,935	5,474,721	55,503,800	350,713,456	17%
Town of Mount Pleasant	147,649,332	1,751,679	56,265,748	205,666,759	28%
Town of New Castle	1,092,589,267	8,324,024	60,960,902	1,161,874,193	6%
Town of North Castle	123,194,054	789,384	20,859,930	144,843,368	15%
Town of North Salem	1,833,849,761	138,314,139	151,288,000	2,123,451,900	14%
Town of Ossining	7,041,263,986	211,391,514	769,434,200	8,022,089,700	12%
Town of Pelham	4,651,670,004	79,242,318	226,065,000	4,956,977,322	6%
Town of Pound Ridge	384,303,253	6,327,302	23,115,311	413,745,866	7%
Town of Rye	10,122,784,500	338,116,001	1,006,849,430	11,467,749,931	12%
Town of Scarsdale	9,350,493,032	43,910,956	866,445,925	10,260,849,913	9%
Town of Somers	492,965,145	15,637,477	42,514,150	551,116,772	11%
Town of Yorktown	130,627,804	3,887,113	21,084,253	155,599,170	16%

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

**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.

<b>Municipality</b>	<b>Co-op</b>	<b>2025 Municipality</b>	<b>2025 School</b>
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	\$50,000.00 to \$58,399.99	Varies by District
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	\$29,000.00 to \$37,399.99
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	Varies by District
Town of Harrison	YES*	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
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	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
Town of Mount Pleasant	YES	\$29,000.00 to \$37,399.99	\$29,000.00 to \$37,399.99
Town of New Castle	NO	\$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	\$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	\$29,000.00 to \$37,399.99
Town of Rye	NO	\$50,000.00 to \$58,399.99	Varies by District
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	Varies by District
Town of Yorktown	YES	\$50,000.00 to \$58,399.99	Varies by District

\*Harrison Central School District does not offer to Co-ops

\*\*Somers CSD, North Salem CSD, and Lakeland CSD do not offer to Co-ops

## 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.

<b>Municipality</b>	<b>Co-op</b>	<b>2025 Municipalities</b>	<b>2025 School District(s)</b>
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	\$50,000.00 to \$58,399.99	Varies by District
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	\$50,000.00 to \$58,399.99	Varies by District
Town of Harrison	NO	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
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	YES	\$50,000.00 to \$58,399.99	\$50,000.00 to \$58,399.99
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	\$50,000.00 to \$58,399.99	Varies by District
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

\*Not in the School Districts

## 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 2025-2026 STAR savings by Municipality

Municipal name	School district name	Class	Basic	Enhanced
City of Mt Vernon	Mount Vernon	-	1,460	3,974
City of New Rochelle	New Rochelle	-	1,301	3,592
City of Peekskill	Hendrick Hudson	-	1,254	3,226
City of Peekskill	Peekskill	-	1,585	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	-	1,340	3,416
City of Yonkers	Yonkers	-	862	2,318
Town of Bedford	Bedford	-	1,219	2,442
Town of Bedford	Byram Hills	-	1,222	2,564
Town of Bedford	Katonah-Lewisboro	-	1,550	3,711
Town of Cortlandt	Croton-Harmon	-	1,403	3,704
Town of Cortlandt	Hendrick Hudson	-	1,283	3,317
Town of Cortlandt	Lakeland	-	1,678	4,420
Town of Cortlandt	Putnam Valley	-	1,869	4,525
Town of Cortlandt	Yorktown	-	1,602	4,318
Town of Eastchester	Eastchester	-	1,286	3,205
Town of Eastchester	Tuckahoe	-	1,401	3,352
Town of Eastchester (Bronxville)	Bronxville	-	1,050	2,612
Town of Greenburgh	Ardsley	-	1,562	4,128
Town of Greenburgh	Dobbs Ferry	-	1,583	4,124
Town of Greenburgh	Edgemont	-	1,573	3,830
Town of Greenburgh	Elmsford	-	1,294	3,427
Town of Greenburgh	Greenburgh	-	1,113	2,776
Town of Greenburgh	Hastings On Hudson	-	1,497	3,973
Town of Greenburgh	Irvington	-	1,521	3,735
Town of Greenburgh	Pocantico Hills	-	648	1,717

## 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.

<b>Alternative Veterans Exemption</b>		
<b>Municipality</b>	<b>Co-op Eligibility</b>	<b>2025</b>
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	75,000/50,000/250,000
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	YES	54,000/36,000/180,000
Town of Pelham	YES	75,000/50,000/250,000
Town of Pound Ridge	NO	75,000/50,000/250,000
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

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.

<b>Cold War Veterans Exemption</b>			
<b>Municipality</b>	<b>Co-op Eligibility</b>	<b>Percentage</b>	<b>2025</b>
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%	75,000/250,000
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-a of the Real Property Tax Law authorizes the governing body of a county, city, town, village, or school district 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](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.

<b>Municipality</b>	<b>Adopted Exemption</b>
Westchester County	YES
City of Mount Vernon	NO
City of New Rochelle	NO
City of Peekskill	NO
City of Rye	YES
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	YES
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

2025											
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	82,483,387	2,797,513	46,771,607	1,590,550	29,362,492	10,433,934	18,730,664	5,500	0	192,175,647
City of New Rochelle	49,700	187,554,973	3,526,005	93,000,210	4,447,730	53,061,960	1,548,540	27,079,058	645,000	0	370,913,176
City of Peekskill	0	41,141,249	740,320	24,315,765	289,850	7,517,875	1,053,003	52,530,799	504,050	0	128,092,911
City of Rye	0	120,671,093	1,612,109	16,545,295	8,135,776	13,687,342	37,500	10,355,958	282,650	0	171,327,723
City of White Plains	197,500	121,843,061	3,285,042	165,593,391	2,025,775	88,347,830	338,175	22,116,747	2,563,767	0	406,311,288
City of Yonkers	0	278,367,896	11,731,742	195,385,018	11,541,710	154,786,311	3,320,860	60,925,124	1,950,700	0	718,009,361
Town of Bedford	6,128,910	536,212,257	16,295,173	44,882,085	2,811,515	47,292,115	1,430,400	19,289,514	5,757,700	0	680,099,669
Town of Cortlandt	48,050	84,545,625	1,351,912	13,356,607	623,522	33,431,605	276,880	29,527,217	1,668,824	0	164,830,242
Town of Eastchester	7,850	72,274,134	2,247,259	23,979,575	1,417,850	12,718,710	91,550	7,283,805	46,100	0	120,066,833
Town of Greenburgh	15,220,400	18,822,402,900	408,387,200	7,203,077,300	203,540,400	3,347,982,000	146,263,600	1,704,940,400	252,318,700	0	32,104,132,900
Town of Harrison	0	100,444,913	1,278,496	20,991,545	1,726,710	43,094,933	0	8,165,394	841,645	0	176,543,636
Town of Lewisboro	2,562,412	275,524,400	5,483,520	8,083,145	1,548,331	13,340,500	0	6,976,764	3,963,500	0	317,502,572
Town of Mamaroneck	0	11,067,800,443	93,670,836	1,463,741,996	118,712,100	468,560,973	22,120,000	399,715,179	87,920,100	0	13,722,241,627
Town of Mount Kisco	0	134,726,892	5,895,979	128,294,664	12,970,285	47,151,100	6,218,480	15,314,956	141,100	0	350,713,456
Town of Mount Pleasant	33,750	103,005,067	5,035,941	22,847,814	1,274,161	46,627,253	880,910	25,879,013	82,850	0	205,666,759
Town of New Castle	89,300	986,132,753	20,190,907	41,067,880	6,008,306	52,388,197	2,461,350	44,892,644	8,642,856	0	1,161,874,193
Town of North Castle	497,820	96,659,799	2,132,615	19,346,679	567,546	10,846,640	291,600	13,112,394	1,388,275	0	144,843,368
Town of North Salem	70,984,700	1,568,806,100	84,212,300	61,341,000	35,430,200	71,683,200	0	178,762,000	52,232,400	0	2,123,451,900
Town of Ossining	0	5,062,138,700	98,741,800	1,680,837,300	51,399,000	698,571,300	16,512,200	380,568,100	53,321,300	0	8,022,089,700
Town of Pelham	0	4,082,301,000	7,803,000	467,445,500	25,672,200	176,357,000	16,688,000	171,794,622	8,916,000	0	4,956,977,322
Town of Pound Ridge	456,500	362,303,063	11,592,767	6,089,950	1,739,400	8,664,771	0	10,247,451	12,651,964	0	413,745,866
Town of Rye	0	8,081,001,695	89,931,863	1,949,669,451	60,311,300	448,031,500	3,790,600	806,142,322	28,871,200	0	11,467,749,931
Town of Scarsdale	0	8,801,579,151	124,819,199	310,405,060	36,074,165	727,438,625	0	189,633,713	70,900,000	0	10,260,849,913
Town of Somers	3,435,250	434,909,108	6,150,930	36,396,775	2,005,050	39,572,360	0	24,664,899	3,982,400	0	551,116,772
Town of Yorktown	383,950	103,939,741	1,688,609	21,347,070	528,800	13,876,004	204,800	10,636,076	2,994,120	0	155,599,170

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.

2025  
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%	42.9208%	1.4557%	24.3379%	0.8277%	15.2790%	5.4294%	9.7466%	0.0029%	0.0000%	100%
City of New Rochelle	0.0134%	50.5657%	0.9506%	25.0733%	1.1991%	14.3058%	0.4175%	7.3006%	0.1739%	0.0000%	100%
City of Peekskill	0.0000%	32.1183%	0.5780%	18.9829%	0.2263%	5.8691%	0.8221%	41.0099%	0.3935%	0.0000%	100%
City of Rye	0.0000%	70.4329%	0.9410%	9.6571%	4.7487%	7.9890%	0.0219%	6.0445%	0.1650%	0.0000%	100%
City of White Plains	0.0486%	29.9876%	0.8085%	40.7553%	0.4986%	21.7439%	0.0832%	5.4433%	0.6310%	0.0000%	100%
City of Yonkers	0.0000%	38.7694%	1.6339%	27.2120%	1.6075%	21.5577%	0.4625%	8.4853%	0.2717%	0.0000%	100%
Town of Bedford	0.9012%	78.8432%	2.3960%	6.5993%	0.4134%	6.9537%	0.2103%	2.8363%	0.8466%	0.0000%	100%
Town of Cortlandt	0.0292%	51.2925%	0.8202%	8.1033%	0.3783%	20.2824%	0.1680%	17.9137%	1.0125%	0.0000%	100%
Town of Eastchester	0.0065%	60.1949%	1.8717%	19.9719%	1.1809%	10.5930%	0.0762%	6.0665%	0.0384%	0.0000%	100%
Town of Greenburgh	0.0474%	58.6292%	1.2721%	22.4366%	0.6340%	10.4285%	0.4556%	5.3107%	0.7859%	0.0000%	100%
Town of Harrison	0.0000%	56.8952%	0.7242%	11.8903%	0.9781%	24.4104%	0.0000%	4.6251%	0.4767%	0.0000%	100%
Town of Lewisboro	0.8071%	86.7786%	1.7271%	2.5459%	0.4877%	4.2017%	0.0000%	2.1974%	1.2546%	0.0000%	100%
Town of Mamaroneck	0.0000%	80.6559%	0.6826%	10.6669%	0.8651%	3.4146%	0.1612%	2.9129%	0.6407%	0.0000%	100%
Town of Mount Kisco	0.0000%	38.4151%	1.6811%	36.5810%	3.6983%	13.4443%	1.7731%	4.3668%	0.0402%	0.0000%	100%
Town of Mount Pleasant	0.0164%	50.0835%	2.4486%	11.1091%	0.6195%	22.6713%	0.4283%	12.5830%	0.0403%	0.0000%	100%
Town of New Castle	0.0077%	84.8743%	1.7378%	3.5346%	0.5171%	4.5089%	0.2118%	3.8638%	0.7439%	0.0000%	100%
Town of North Castle	0.3437%	66.7340%	1.4724%	13.3570%	0.3918%	7.4885%	0.2013%	9.0528%	0.9585%	0.0000%	100%
Town of North Salem	3.3429%	73.8800%	3.9658%	2.8887%	1.6685%	3.3758%	0.0000%	8.4185%	2.4598%	0.0000%	100%
Town of Ossining	0.0000%	63.1025%	1.2309%	20.7033%	0.6407%	8.7081%	0.2058%	4.7440%	0.6647%	0.0000%	100%
Town of Pelham	0.0000%	82.3546%	0.1574%	9.4301%	0.5179%	3.5578%	0.3367%	3.4657%	0.1799%	0.0000%	100%
Town of Pound Ridge	0.1103%	87.5666%	2.8019%	1.4719%	0.4204%	2.0942%	0.0000%	2.4768%	3.0579%	0.0000%	100%
Town of Rye	0.0000%	70.4672%	0.7842%	17.0013%	0.5259%	3.9069%	0.0331%	7.0296%	0.2518%	0.0000%	100%
Town of Scarsdale	0.0000%	85.7783%	1.2165%	3.0251%	0.3516%	7.0895%	0.0000%	1.8481%	0.6910%	0.0000%	100%
Town of Somers	0.6233%	78.9141%	1.1161%	6.6042%	0.3638%	7.1804%	0.0000%	4.4754%	0.7226%	0.0000%	100%
Town of Yorktown	0.2468%	66.7997%	1.0852%	13.7193%	0.3398%	8.9178%	0.1316%	6.8356%	1.9243%	0.0000%	100%

**2025  
BREAKDOWN OF PARCELS BY PROPERTY CLASS**

MUNICIPALITY	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	OTHER	TOTAL
	AGRICULTURE	RESIDENTIAL	VACANT LAND	COMMERCIAL	RECREATION & ENTERTAINMENT	COMMUNITY SERVICES	INDUSTRIAL	PUBLIC SERVICE	WILD AND FORESTED LAND		
City of Mount Vernon	0	8,448	781	1,232	49	260	319	65	1	0	11,155
City of New Rochelle	2	12,235	1,058	2,286	59	259	28	88	27	0	16,042
City of Peekskill	0	4,594	296	1,354	17	73	26	41	18	0	6,419
City of Rye	0	3,918	198	708	43	64	2	119	4	0	5,056
City of White Plains	10	8,457	751	4,473	12	169	9	83	71	0	14,035
City of Yonkers	0	24,904	3,395	6,643	70	1,188	48	166	20	0	36,434
Town of Bedford	26	5,119	620	293	6	98	6	83	44	0	6,295
Town of Cortlandt	5	11,860	1,452	1,185	236	144	15	231	192	0	15,320
Town of Eastchester	1	6,637	776	1,673	18	79	7	138	1	0	9,330
Town of Greenburgh	8	18,877	2,052	6,630	140	435	24	630	184	0	28,980
Town of Harrison	0	5,903	445	427	18	79	0	81	127	0	7,080
Town of Lewisboro	25	4,649	676	56	35	226	0	82	84	0	5,833
Town of Mamaroneck	0	6,482	414	1,823	37	84	18	67	64	0	8,989
Town of Mount Kisco	0	1,751	194	742	9	54	12	30	7	0	2,799
Town of Mount Pleasant	2	11,371	1,670	878	43	227	15	332	9	0	14,547
Town of New Castle	1	5,771	586	106	29	72	4	98	138	0	6,805
Town of North Castle	5	3,947	531	214	18	77	7	115	86	0	5,000
Town of North Salem	45	1,808	301	78	25	44	0	95	49	0	2,445
Town of Ossining	0	6,849	514	2,473	28	163	7	94	61	0	10,189
Town of Pelham	0	3,179	88	302	9	55	5	41	26	0	3,705
Town of Pound Ridge	2	1,948	305	34	9	30	0	75	81	0	2,484
Town of Rye	0	8,870	373	1,685	26	104	2	158	32	0	11,250
Town of Scarsdale	0	5,388	236	122	9	161	0	44	2	0	5,962
Town of Somers	27	8,037	817	104	14	139	0	122	78	0	9,338
Town of Yorktown	12	9,994	1,009	2,528	18	194	2	347	324	0	14,428
<b>TOTALS</b>	<b>171</b>	<b>190,996</b>	<b>18,757</b>	<b>38,049</b>	<b>977</b>	<b>4,478</b>	<b>556</b>	<b>3,425</b>	<b>1,730</b>	<b>0</b>	<b>259,920</b>

**2025  
BREAKDOWN OF PARCELS  
BY PERCENTAGE WITHIN PROPERTY CLASS**

<b>MUNICIPALITY</b>	<b>(100) AGRICULTURE</b>	<b>(200) RESIDENTIAL</b>	<b>(300) VACANT LAND</b>	<b>(400) COMMERCIAL</b>	<b>(500) RECREATION &amp; ENTERTAINMENT</b>	<b>(600) COMMUNITY SERVICES</b>	<b>(700) INDUSTRIAL</b>	<b>(800) PUBLIC SERVICE</b>	<b>(900) WILD AND FORESTED LAND</b>	<b>OTHER</b>	<b>TOTAL</b>
City of Mount Vernon	0.00%	75.73%	7.00%	11.04%	0.44%	2.33%	2.86%	0.58%	0.01%	0.00%	100%
City of New Rochelle	0.01%	76.27%	6.60%	14.25%	0.37%	1.61%	0.17%	0.55%	0.17%	0.00%	100%
City of Peekskill	0.00%	71.57%	4.61%	21.09%	0.26%	1.14%	0.41%	0.64%	0.28%	0.00%	100%
City of Rye	0.00%	77.49%	3.92%	14.00%	0.85%	1.27%	0.04%	2.35%	0.08%	0.00%	100%
City of White Plains	0.07%	60.26%	5.35%	31.87%	0.09%	1.20%	0.06%	0.59%	0.51%	0.00%	100%
City of Yonkers	0.00%	68.35%	9.32%	18.23%	0.19%	3.26%	0.13%	0.46%	0.05%	0.00%	100%
Town of Bedford	0.41%	81.32%	9.85%	4.65%	0.10%	1.56%	0.10%	1.32%	0.70%	0.00%	100%
Town of Cortlandt	0.03%	77.42%	9.48%	7.73%	1.54%	0.94%	0.10%	1.51%	1.25%	0.00%	100%
Town of Eastchester	0.01%	71.14%	8.32%	17.93%	0.19%	0.85%	0.08%	1.48%	0.01%	0.00%	100%
Town of Greenburgh	0.03%	65.14%	7.08%	22.88%	0.48%	1.50%	0.08%	2.17%	0.63%	0.00%	100%
Town of Harrison	0.00%	83.38%	6.29%	6.03%	0.25%	1.12%	0.00%	1.14%	1.79%	0.00%	100%
Town of Lewisboro	0.43%	79.70%	11.59%	0.96%	0.60%	3.87%	0.00%	1.41%	1.44%	0.00%	100%
Town of Mamaroneck	0.00%	72.11%	4.61%	20.28%	0.41%	0.93%	0.20%	0.75%	0.71%	0.00%	100%
Town of Mount Kisco	0.00%	62.56%	6.93%	26.51%	0.32%	1.93%	0.43%	1.07%	0.25%	0.00%	100%
Town of Mount Pleasant	0.01%	78.17%	11.48%	6.04%	0.30%	1.56%	0.10%	2.28%	0.06%	0.00%	100%
Town of New Castle	0.01%	84.81%	8.61%	1.56%	0.43%	1.06%	0.06%	1.44%	2.03%	0.00%	100%
Town of North Castle	0.10%	78.94%	10.62%	4.28%	0.36%	1.54%	0.14%	2.30%	1.72%	0.00%	100%
Town of North Salem	1.84%	73.95%	12.31%	3.19%	1.02%	1.80%	0.00%	3.89%	2.00%	0.00%	100%
Town of Ossining	0.00%	67.22%	5.04%	24.27%	0.27%	1.60%	0.07%	0.92%	0.60%	0.00%	100%
Town of Pelham	0.00%	85.80%	2.38%	8.15%	0.24%	1.48%	0.13%	1.11%	0.70%	0.00%	100%
Town of Pound Ridge	0.08%	78.42%	12.28%	1.37%	0.36%	1.21%	0.00%	3.02%	3.26%	0.00%	100%
Town of Rye	0.00%	78.84%	3.32%	14.98%	0.23%	0.92%	0.02%	1.40%	0.28%	0.00%	100%
Town of Scarsdale	0.00%	90.37%	3.96%	2.05%	0.15%	2.70%	0.00%	0.74%	0.03%	0.00%	100%
Town of Somers	0.29%	86.07%	8.75%	1.11%	0.15%	1.49%	0.00%	1.31%	0.84%	0.00%	100%
Town of Yorktown	0.08%	69.27%	6.99%	17.52%	0.12%	1.34%	0.01%	2.41%	2.25%	0.00%	100%
<b>TOTAL</b>	<b>0.14%</b>	<b>75.77%</b>	<b>7.47%</b>	<b>12.08%</b>	<b>0.39%</b>	<b>1.61%</b>	<b>0.21%</b>	<b>1.47%</b>	<b>0.87%</b>	<b>0.00%</b>	<b>100%</b>

**2025 Effective Tax Rates for One, Two and Three-Family Houses  
Westchester County, NY**

City/Town	Village	School District	2025 City/Town RAR	2025 Village RAR	2025 County Nom.	2025 City/Town Nom.	2025 Village Nom.	2025 School Nom.	2025 S.D. Nom.	Effective County Rate / %	Effective City/Town Rate / %	Effective Village Rate / %	Effective School Rate / %	Effective Special District Rate / %	OVERALL Effective Rate / %	
Bedford		Bedford	7.45	29.19	27.68			185.75	19.47	0.1157	0.2118			1.2680	0.1489	
		Byram Hills	7.65	29.19	27.68			171.44	19.47	0.2157	0.2118			1.4645	0.1489	
		Katonah	7.65	29.19	27.68			191.44	19.47	0.2157	0.2118			1.4645	0.1489	
Cardinal	Buchanan	Handrick Hut	1.21	0.88	194.45	33.78	268.08	1,283.48	211.24	0.2363	0.0408	0.8043	0.7237	1.0580	0.2600	
		Croton	1.21	2.53	194.45	33.78	268.08	1,370.23	211.24	0.2363	0.0408	0.7237	1.0580	0.2600		
	Croton	Handrick Hut	1.21	2.53	194.45	33.78	268.08	1,283.48	211.24	0.2363	0.0408	0.8043	0.7237	1.0580	0.2600	
		Croton-Harmon	1.21	194.45	33.78			1,370.23	211.24	0.2363	0.0408			1.0580	0.2600	
			Handrick Hut	1.21	194.45	33.78			1,283.48	211.24	0.2363	0.0408			1.0580	0.2600
			Lakeland	1.21	194.45	33.78			1,628.87	211.24	0.2363	0.0408			1.0707	0.2600
Yorktown		Pulman Valley	1.21	194.45	33.78			1,878.24	211.24	0.2363	0.0408			2.0316	0.2600	
		Yorktown	1.21	194.45	33.78			1,811.22	211.24	0.2363	0.0408			1.8490	0.2600	
Eastchester	Bronxville	Bronxville	0.88	100.00	251.77	43.91	1,341	13.09	332.44	0.2210	0.0380	0.3543	1.3087	0.2925	2.1158	
		Eastchester	0.88	0.88	251.77	43.91	878.23	1,682.82	332.44	0.2210	0.0380	0.8047	1.4831	0.2925		
	Yuckahoe	Eastchester	0.88	0.88	251.77	43.91		1,615.14	332.44	0.2210	0.0380			1.5973	0.2925	
		Yuckahoe	0.88	0.88	251.77	43.91		1,815.14	332.44	0.2210	0.0380			1.5973	0.2925	
Greensburgh	Ardley	Ardley	100.00	2.29	0.42	10.27	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9830	0.1052	2.3802	
		Debbs Ferry	100.00	2.29	0.42	8.89	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9830	0.1052		
	Debbs Ferry	Debbs Ferry	100.00	2.29	0.42	8.89	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9830	0.1052		
		Larriam	100.00	2.29	0.42	6.96	18.71	1.05	0.2291	0.0420	0.0000	0.0000	1.8706	0.1052		
	Elmsford	Elmsford	100.00	2.29	0.42	10.84	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9847	0.1052		
		Greensburgh	100.00	2.29	0.42	10.84	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9847	0.1052		
	Elmsford	Elmsford	100.00	2.29	0.42	10.84	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9847	0.1052		
		Yarriam	100.00	2.29	0.42	10.84	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9847	0.1052		
	Elmsford	Valhalla	100.00	2.29	0.42	10.84	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9847	0.1052		
		Yarriam	100.00	2.29	0.42	8.34	18.71	1.05	0.2291	0.0420	0.0000	0.0000	1.8706	0.1052		
	Hastings	Hastings	100.00	2.29	0.42	8.34	18.71	1.05	0.2291	0.0420	0.0000	0.0000	1.8706	0.1052		
		Yarriam	100.00	2.29	0.42	8.34	18.71	1.05	0.2291	0.0420	0.0000	0.0000	1.8706	0.1052		
	Hastings	Hastings	100.00	2.29	0.42	7.47	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9830	0.1052		
		Yarriam	100.00	2.29	0.42	7.47	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9830	0.1052		
	Irvington	Irvington	100.00	2.29	0.42	7.47	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9830	0.1052		
		Debbs Ferry	100.00	2.29	0.42	7.47	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9830	0.1052		
	Irvington	Irvington	100.00	2.29	0.42	7.47	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9830	0.1052		
		Elmsford	100.00	2.29	0.42	7.47	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9830	0.1052		
	Irvington	Irvington	100.00	2.29	0.42	7.47	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9830	0.1052		
		Yarriam	100.00	2.29	0.42	7.47	19.84	1.05	0.2291	0.0420	0.0000	0.0000	1.9830	0.1052		
	Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052		
		Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052		
	Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052		
		Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052		
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
Yarriam	Yarriam	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.0000	0.0000	1.9196	0.1052			
	Yarriam	100.00	2.29</													

**2025 Effective Tax Rates for One, Two and Three-Family Houses  
Westchester County, NY**

City/Town	Village	School District	2025 City/Twn ER	2025* Village ER	2025 County Nom.	2025 City/Twn Nom.	2025 Village Nom.	2025 School Nom.	S.D. Nom.	Effective County Rate / %	Effective City/Town Rate / %	Effective Village Rate / %	Effective School Rate / %	Effective Special District Rate / %	OVERALL Effective Rate / %	
Bedford		Bedford	7.65		26.19	27.66		165.75	19.47	0.2157	0.2118	0.0000	1.2680	0.1489	1.8443	
		Byram Hills	7.65		26.19	27.66		171.44	19.47	0.2157	0.2118	0.0000	1.3115	0.1489	1.8878	
		Katonah	7.65		26.19	27.66		191.44	19.47	0.2157	0.2118	0.0000	1.4845	0.1489	2.0408	
Cortlandt		Buchanan	1.21	1.20	194.45	33.76	660.72	1,283.46	211.24	0.2353	0.0408	0.8241	1.5530	0.2558	2.9088	
		Croton	1.21	2.58	194.45	33.76	286.06	1,370.23	211.24	0.2353	0.0408	0.7380	1.6680	0.2558	2.9278	
		Croton	1.21	2.58	194.45	33.76	286.06	1,370.23	211.24	0.2353	0.0408	0.0000	1.6580	0.2558	2.9228	
		Croton-Harmon	1.21		194.45	33.76		1,283.46	211.24	0.2353	0.0408	0.0000	1.5530	0.2558	2.9047	
		Henrietta Hwd	1.21		194.45	33.76		1,826.67	211.24	0.2353	0.0408	0.0000	1.9707	0.2558	2.5024	
		Lakeland	1.21		194.45	33.76		1,870.24	211.24	0.2353	0.0408	0.0000	2.0319	0.2558	2.5636	
Eastchester		Yorktown	1.21		194.45	33.76		1,011.22	211.24	0.2353	0.0408	0.0000	1.0406	0.2558	2.4813	
		Bronxville	0.88	100.00	251.77	43.91	3.54	13.09	332.44	0.2210	0.0386	0.3543	1.3087	0.2925	2.2158	
		Tuckahoe	0.88	0.88	251.77	43.91		678.23	1,662.62	332.44	0.2210	0.0386	0.5968	1.4631	0.2925	2.6127
		Tuckahoe	0.88	0.88	251.77	43.91		1,815.14	332.44	0.2210	0.0386	0.0000	1.5973	0.2925	2.7496	
		Eastchester	0.88		251.77	43.91		1,862.62	332.44	0.2210	0.0386	0.0000	1.4631	0.2925	2.1501	
Greenburgh		Ardley	100.00	100.00	2.29	0.42	10.27	19.84	1.05	0.2291	0.0420	1.0208	1.9538	0.1052	3.3860	
		Dobbs Ferry	100.00	100.00	2.29	0.42	8.66	19.84	1.05	0.2291	0.0420	0.8882	1.9839	0.1052	3.0284	
		Dobbs Ferry	100.00	100.00	2.29	0.42	6.66	19.84	1.05	0.2291	0.0420	0.6992	1.9961	0.1052	3.0378	
		Dobbs Ferry	100.00	100.00	2.29	0.42	6.66	18.71	1.05	0.2291	0.0420	0.8882	1.8706	0.1052	2.9131	
		Elmsford	100.00	100.00	2.29	0.42	10.84	15.95	1.05	0.2291	0.0420	1.0844	1.8047	0.1052	3.0854	
		Elmsford	100.00	100.00	2.29	0.42	10.84	13.78	1.05	0.2291	0.0420	1.0844	1.3778	0.1052	2.6385	
		Elmsford	100.00	100.00	2.29	0.42	10.84	18.71	1.05	0.2291	0.0420	1.0844	1.8706	0.1052	3.3314	
		Elmsford	100.00	100.00	2.29	0.42	10.84	17.24	1.05	0.2291	0.0420	1.0844	1.7241	0.1052	3.1846	
		Hearings	100.00	100.00	2.29	0.42	8.34	19.84	1.05	0.2291	0.0420	0.6340	1.9439	0.1052	2.8842	
		Hearings	100.00	100.00	2.29	0.42	8.34	18.71	1.05	0.2291	0.0420	0.6340	1.8844	0.1052	2.7952	
		Irvington	100.00	100.00	2.29	0.42	8.34	18.71	1.05	0.2291	0.0420	0.6340	1.8706	0.1052	2.7810	
		Irvington	100.00	100.00	2.29	0.42	7.47	19.84	1.05	0.2291	0.0420	0.7471	1.9839	0.1052	3.1074	
		Irvington	100.00	100.00	2.29	0.42	7.47	19.84	1.05	0.2291	0.0420	0.7471	1.9839	0.1052	3.1166	
		Irvington	100.00	100.00	2.29	0.42	7.47	15.95	1.05	0.2291	0.0420	0.7471	1.6947	0.1052	2.7162	
		Irvington	100.00	100.00	2.29	0.42	7.47	19.20	1.05	0.2291	0.0420	0.7471	1.8186	0.1052	3.0430	
		Irvington	100.00	100.00	2.29	0.42	7.47	18.71	1.05	0.2291	0.0420	0.7471	1.8706	0.1052	2.9641	
		Tarrytown	100.00	100.00	2.29	0.42	7.38	19.78	1.05	0.2291	0.0420	0.7379	1.9777	0.1052	3.0620	
		Tarrytown	100.00	100.00	2.29	0.42	7.38	19.20	1.05	0.2291	0.0420	0.7379	1.9186	0.1052	3.0338	
		Tarrytown	100.00	100.00	2.29	0.42	7.38	18.71	1.05	0.2291	0.0420	0.7379	1.8706	0.1052	2.9848	
		Ardley	100.00	100.00	2.29	0.42	6.36	19.84	1.05	0.2291	0.0420	0.5349	1.9639	0.1052	2.8531	
		Edgemont	100.00	100.00	2.29	0.42	6.36	19.84	1.05	0.2291	0.0420	0.5349	1.9639	0.1052	2.8470	
Edgemont	100.00	100.00	2.29	0.42	6.36	15.95	1.05	0.2291	0.0420	0.5349	1.6947	0.1052	2.4838			
Edgemont	100.00	100.00	2.29	0.42	6.36	13.78	1.05	0.2291	0.0420	0.5349	1.5778	0.1052	2.2470			
Hearings	100.00	100.00	2.29	0.42	6.36	18.95	1.05	0.2291	0.0420	0.5349	1.8844	0.1052	2.7841			
Irvington	100.00	100.00	2.29	0.42	6.36	19.20	1.05	0.2291	0.0420	0.5349	1.8186	0.1052	2.7888			
Pocantico	100.00	100.00	2.29	0.42	6.36	7.80	1.05	0.2291	0.0420	0.5349	0.7802	0.1052	1.8585			
Tarrytown	100.00	100.00	2.29	0.42	6.36	18.71	1.05	0.2291	0.0420	0.5349	1.8706	0.1052	2.7399			
Harrison		Harrison	1.16		302.63	305.57		1,606.54	170.91	0.2344	0.4586	0.0000	1.1711	0.1993	2.0638	
		Katonah	5.23		27.46	27.46		242.10	6.86	0.1722	0.1721	0.0000	1.6188	0.0360	1.8984	
Mamaroneck		Larchmont	100.00	100.00	2.30	3.92		12.45	3.71	0.2295	0.3620	0.4482	1.2450	0.3709	2.6577	
		Mamaroneck	100.00	100.00	2.30	3.92		12.45	3.71	0.2295	0.3620	0.4482	1.2451	0.3709	2.6888	
		Mamaroneck	100.00	100.00	2.30	3.92		12.45	3.71	0.2295	0.3620	0.0000	1.2451	0.3709	2.2378	
		Scarsdale	100.00	100.00	2.30	3.92		13.58	3.71	0.2295	0.3620	0.0000	1.3580	0.3709	2.3505	
Mt. Kisco		Mt. Kisco	13.91	6.65	18.32	0.00	114.16	65.82	2.12	0.2270	0.0000	0.7591	1.3326	0.0296	2.3484	
		Brarcliff	1.07	1.07	214.25	13.53	577.59	1,690.05	198.81	0.2292	0.0145	0.8190	1.8084	0.2106	2.8807	
		Brarcliff	1.07	1.07	214.25	13.53	577.59	757.50	198.81	0.2292	0.0145	0.8190	0.8106	0.2106	1.8530	
		Sleepy Hollow	1.07	14.06	214.25	13.53	48.25	757.59	198.81	0.2292	0.0145	0.8517	0.8106	0.2106	1.9165	
		Sleepy Hollow	1.07	14.06	214.25	13.53	40.25	1,749.89	198.81	0.2292	0.0145	0.6517	0.8106	0.2106	2.0781	
		Pleasantville	1.07	6.87	214.25	13.53	109.50	1,300.94	198.81	0.2292	0.0145	0.7523	1.3620	0.2106	2.5980	
		Pleasantville	1.07	6.87	214.25	13.53	109.50	1,471.05	198.81	0.2292	0.0145	0.7523	1.5747	0.2106	2.7813	
		Pleasantville	1.07	6.87	214.25	13.53	109.50	1,616.78	198.81	0.2292	0.0145	0.7523	1.7300	0.2106	2.9365	
		Brarcliff	1.07	214.25	13.53		1,690.05	198.81	0.2292	0.0145	0.0000	1.8084	0.2106	2.2917		
		Byram Hills	1.07	214.25	13.53		1,300.94	198.81	0.2292	0.0145	0.0000	1.3620	0.2106	1.8403		
		Chappaqua	1.07	214.25	13.53		1,656.13	198.81	0.2292	0.0145	0.0000	1.7721	0.2106	2.2204		
		Mt. Pleasant	1.07	214.25	13.53		1,471.05	198.81	0.2292	0.0145	0.0000	1.5747	0.2106	2.6290		
		Pleasantville	1.07	214.25	13.53		1,616.78	198.81	0.2292	0.0145	0.0000	1.7300	0.2106	2.1843		
		Pocantico	1.07	214.25	13.53		757.59	198.81	0.2292	0.0145	0.0000	0.8106	0.2106	1.2849		
		Tarrytown	1.07	214.25	13.53		1,749.89	198.81	0.2292	0.0145	0.0000	1.8721	0.2106	2.3264		
		Valhalla	1.07	214.25	13.53		1,810.58	198.81	0.2292	0.0145	0.0000	1.7233	0.2106	2.1776		
		Mt. Vernon		Mt. Vernon	1.80		126.07	618.30		900.00	45.91	0.2306	0.9547	0.0000	1.7831	0.0620
Bedford	13.95				16.27	16.27		95.68	9.79	0.2270	0.0000	1.3345	0.1385	1.9250		
Byram Hills	13.95				16.27	16.27		98.94	9.79	0.2270	0.0000	1.3802	0.1385	1.9707		
Chappaqua	13.95				16.27	16.27		128.12	9.79	0.2270	0.0000	1.7594	0.1385	2.3499		
Ossining	13.95				16.27	16.27		140.87	9.79	0.2270	0.0000	1.9851	0.1385	2.5556		
Pleasantville	13.95				16.27	16.27		123.02	9.79	0.2270	0.0000	1.7182	0.1385	2.3087		
Yorktown	13.95				16.27	16.27		135.13	9.79	0.2270	0.0000	1.8850	0.1385	2.4755		
New Rochelle		New Rochelle	1.84		116.76	263.23		924.82	69.13	0.2186	0.4843	0.0000	1.7017	0.1272	2.5317	
		Bedford	1.62		127.27	173.35		747.79	27.01	0.2082	0.2808	0.0000	1.2114	0.0438	1.7422	
		Byram Hills	1.62		127.27	173.35		773.39	27.01	0.2082	0.2808	0.0000	1.2529	0.0438	1.7836	
		Harrison	1.62		127.27	173.35		653.83	27.01	0.2082	0.2808	0.0000	1.0268	0.0438	1.5576	
		Mt. Pleasant	1.62		127.27	173.35		875.49	27.01	0.2082	0.2808	0.0000	1.4183	0.0438	1.9480</	



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

12/2/2025	TAX YEAR									
MUNICIPALITY	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
City of Mount Vernon	128.07	146.85	136.87	138.86	136.57	121.01	118.83	111.03	103.25	109.36
City of New Rochelle	118.75	121.60	118.69	122.73	130.673	125.99	127.35	112.61	112.82	114.75
City of Peekskill	96.49	92.63	100.19	100.56	107.554	96.8	88.90	92.37	89.64	89.94
City of Rye	181.89	183.29	175.91	173.24	191.331	198.25	207.88	204.59	200.24	196.32
City of White Plains	101.91	104.71	106.22	111.83	114.27	122.08	118.14	103.32	102.96	103.89
City of Yonkers	131.20	133.40	137.93	140.03	145.1	136.76	130.18	120.48	109.97	112.48
Town of Bedford	28.19	27.74	27.74	25.32	28.1445	27.82	29.04	31.39	31.15	32.78
Town of Cortlandt	194.45	193.16	193.16	192.60	198.57	200.19	192.92	189.69	192.72	184.46
Town of Eastchester	251.77	252.33	251.42	266.13	270.962	278.7	282.22	276.01	269.46	265.05
Town of Greenburgh	2.29	2.36	2.59	2.89	3.06	3.1	3.18	3.23	3.27	108.68
Town of Harrison	202.93	201.78	200.70	202.93	209.026	215.45	206.97	206.10	205.64	209.96
Town of Lewisboro	27.456	33.57	31.58	29.56	30.84	32.16	31.58	32.14	33.11	33.85
Town of Mamaroneck	2.30	2.36	2.59	2.88	3.05385	3.09	3.18	3.23	3.29	3.37
Town of Mount Kisco	16.32	17.14	17.12	17.95	19.2521	19.67	19.44	18.62	18.75	19.06
Town of Mount Pleasant	214.25	209.06	214.27	220.88	223.226	220.47	224.34	224.22	216.17	227.28
Town of New Castle	16.27	15.91	15.40	14.86	16.0049	16.21	16.62	16.92	16.82	17.36
Town of North Castle	127.27	143.02	133.41	128.35	128.299	134.19	140.39	144.62	139.95	149.26
Town of North Salem	2.29	2.35	2.58	2.87	3.14278	3.08	3.17	3.21	29.21	29.38
Town of Ossining	2.29	2.36	2.88	2.88	3.04893	3.09	3.17	3.22	3.29	59.49
Town of Pelham	2.15	2.35	2.58	2.72	3.05	2.92	3.17	3.21	3.27	3.19
Town of Pound Ridge	17.79	16.46	16.08	14.64	15.9298	16.73	17.64	18.01	17.90	18.89
Town of Rye	2.36	2.36	2.58	2.87	3.03402	3.17	3.17	3.26	3.28	3.36
Town of Scarsdale	3.15	3.18	3.03	2.96	3.18037	3.33	3.45	3.63	3.74	3.40
Town of Somers	23.35	24.24	23.87	24.23	26.2245	25.71	25.90	25.37	24.66	25.93
Town of Yorktown	129.60	137.31	134.16	136.03	137.022	138	135.31	135.58	133.93	131.51

This does not include special districts only the operating budget.

**HISTORICAL EQUALIZED TAXABLE FULL VALUES BY ASSESSMENT YEAR**

12/2/2025	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>MUNICIPALITY</b>										
City of Mount Vernon	8,181,756,333	7,594,016,094	8,555,006,140	7,303,408,408	6,617,435,318	6,425,985,042.74	5,809,527,308	5,364,708,781	5,041,007,219	4,562,460,934
City of New Rochelle	14,504,536,793	13,786,349,326	13,723,089,897	12,176,443,945	11,318,076,667	11,318,395,427.35	10,829,205,984	10,703,764,217	9,347,706,434	9,178,172,543
City of Peekskill	2,845,897,895	2,727,964,684	2,690,178,996	2,478,761,744	2,217,354,895	2,248,656,925.80	1,984,287,547	1,762,660,197	1,797,827,299	1,700,151,589
City of Rye	12,379,263,814	11,773,274,524	11,485,421,240	10,067,372,789	8,590,129,880	8,841,673,062.50	9,056,729,872	9,203,630,915	8,914,290,506	8,602,610,732
City of White Plains	12,702,633,073	11,715,460,211	11,747,291,172	11,064,013,682	10,673,790,414	10,723,958,037.74	10,988,843,792	10,284,754,509	8,871,508,833	8,641,481,656
City of Yonkers	27,240,807,384	26,390,119,326	26,046,579,721	24,243,667,105	22,002,038,373	21,561,636,728.97	20,344,587,118	19,191,304,735	17,505,638,704	15,741,068,933
Town of Bedford	7,929,738,993	7,444,585,246	7,076,379,482	6,424,730,913	5,236,274,837	5,467,643,619.58	5,342,271,445	5,411,455,936	5,735,147,959	5,576,147,152
Town of Cortlandt	9,249,108,017	9,425,452,203	9,076,908,443	8,227,754,403	7,348,886,467	7,187,568,366.01	7,113,643,590	6,665,416,848	6,375,522,471	6,292,131,404
Town of Eastchester	11,508,269,091	11,118,590,110	10,815,733,617	9,824,638,835	9,357,303,056	8,989,742,389.38	9,157,190,000	9,050,627,788	8,781,464,786	8,376,062,459
Town of Greenburgh	27,769,499,616	26,338,775,771	24,328,026,173	23,259,500,986	21,802,023,349	20,841,712,024.00	20,761,428,858	20,483,090,623	19,854,601,239	19,317,981,909
Town of Harrison	10,923,658,276	11,182,684,867	10,782,338,889	9,725,502,093	8,922,840,915	8,674,094,013.61	8,888,909,103	8,478,051,104	8,398,967,134	8,284,922,563
Town of Lewisboro	4,719,511,579	4,605,871,900	4,225,239,699	3,614,816,748	3,034,357,850	2,973,872,409.00	3,072,296,990	2,957,790,579	2,965,423,630	3,012,056,164
Town of Mamaroneck	12,877,429,027	12,471,611,217	11,692,430,984	10,847,823,701	10,168,886,867	9,776,537,432.00	9,796,082,866	9,789,917,728	9,791,065,824	9,499,416,830
Town of Mount Kisco	2,082,936,269	2,072,726,429	2,110,288,331	1,936,636,605	1,820,699,550	1,850,751,432.19	1,863,825,861	1,800,269,840	1,704,726,249	1,710,999,948
Town of Mount Pleasant	13,818,614,860	13,679,312,056	12,786,626,018	11,858,875,620	10,970,989,084	10,434,100,218.98	10,266,974,929	10,184,072,958	10,156,649,720	9,574,223,553
Town of New Castle	7,832,181,125	7,715,242,715	7,244,801,574	6,377,903,707	5,502,231,961	5,567,868,368.31	5,610,249,223	5,600,171,702	5,609,185,207	5,482,696,908
Town of North Castle	7,606,790,370	6,772,810,611	7,350,164,000	6,270,479,485	5,424,725,625	5,099,522,436.97	5,268,788,957	5,338,749,823	5,415,568,447	5,046,891,154
Town of North Salem	1,982,580,799	1,847,904,738	1,694,476,095	1,577,801,308	1,464,579,918	1,439,666,019.59	1,394,961,852	1,385,903,661	1,363,909,149	1,308,580,671
Town of Ossining	7,043,109,929	6,710,881,853	6,308,733,555	5,774,183,832	5,217,258,678	5,189,015,099.00	4,989,979,954	4,890,603,266	4,775,658,451	4,725,828,671
Town of Pelham	4,652,768,140	4,436,649,686	4,182,501,486	3,860,510,884	3,533,133,061	3,500,435,117.00	3,408,559,236	3,278,934,668	3,147,248,841	3,011,695,285
Town of Pound Ridge	3,059,739,275	2,971,345,140	2,652,353,154	2,350,680,224	1,918,761,402	1,974,751,690.29	2,046,878,548	2,096,045,733	2,101,894,885	2,046,448,072
Town of Rye	10,130,657,741	9,682,850,402	9,342,959,314	8,854,287,948	8,268,953,132	8,268,918,427.00	7,576,428,083	7,342,325,566	7,299,937,391	6,967,008,719
Town of Scarsdale	13,418,623,009	12,424,629,811	12,003,651,826	10,415,392,723	9,029,672,551	9,094,155,679.00	9,486,828,304	9,547,512,613	9,907,771,796	10,140,760,361
Town of Somers	5,570,489,299	5,044,013,712	5,082,651,401	4,626,908,686	4,239,327,291	4,306,123,609.00	4,169,154,670	4,081,686,634	3,935,339,424	3,739,913,562
Town of Yorktown	8,183,953,688	7,381,008,757	7,652,549,651	6,833,367,720	6,186,718,585	5,857,273,991.00	5,810,247,455	5,490,153,277	5,391,366,429	5,218,502,276
<b>TOTAL COUNTY TAXABLE FULL VALUE</b>	<b>248,214,554,396</b>	<b>237,256,317,076</b>	<b>230,858,380,857</b>	<b>208,995,464,095</b>	<b>190,866,449,724</b>	<b>187,814,057,567</b>	<b>185,037,881,544</b>	<b>180,383,603,699</b>	<b>174,189,428,026</b>	<b>167,758,214,049</b>

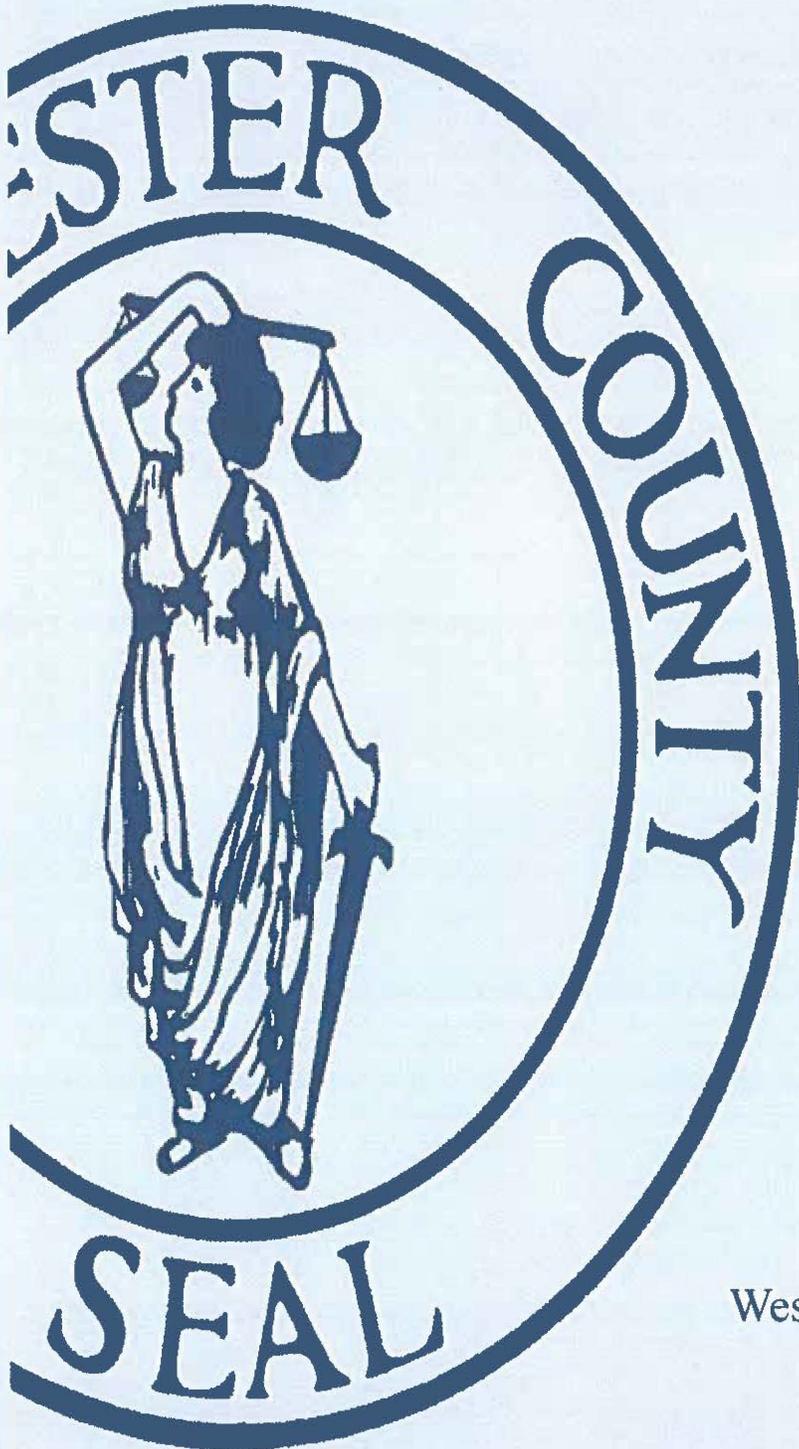
**HISTORICAL PERCENT OF TOTAL FULL VALUE BY ASSESSMENT YEAR**

12/2/2025	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>MUNICIPALITY</b>										
City of Mount Vernon	3.296243588%	3.203163139%	3.477888648%	3.467994331%	0.03425096	3.139642142	2.974056	2.893980005	2.719664703	2.893672348
City of New Rochelle	5.843548068%	5.815095127%	5.798431884%	5.931455894%	0.06032786	5.852426483	5.933891	5.386402852	5.47107192	5.534681662
City of Peekskill	1.146547551%	1.150658072%	1.180388231%	1.162047506%	0.0119855	1.07236828	0.977173	1.032110455	1.013453558	1.013033978
City of Rye	4.987323908%	4.866654201%	4.794090593%	4.501822880%	0.04712675	4.894527432	5.102256	5.117584119	5.127861828	5.012904924
City of White Plains	5.117602030%	4.941592148%	5.268691745%	5.593805283%	0.05715946	5.938699525	5.701603	5.093023689	5.151152631	5.117889118
City of Yonkers	10.974701886%	11.131377181%	11.544852747%	11.503355434%	0.11492806	10.99482276	10.639185	10.04977105	9.383188193	9.624055802
Town of Bedford	3.194711532%	3.140133067%	3.059461756%	2.744170600%	0.02914293	2.887123113	2.999972	3.292477634	3.323919001	3.482740179
Town of Cortlandt	3.726255311%	3.975664815%	3.918062916%	3.851325382%	0.03831025	3.844425547	3.695135	3.660108735	3.750714348	3.57480984
Town of Eastchester	4.636419939%	4.689831778%	4.678500499%	4.903874748%	0.0479253	4.948819087	5.017435	5.041330513	4.99293731	4.993668952
Town of Greenburgh	11.18769985%	11.109720421%	11.078192091%	11.425789916%	0.11108782	11.22009649	11.355298	11.39828144	11.5153717	10.83795243
Town of Harrison	4.400893534%	4.716867007%	4.631291507%	4.676186502%	0.04623354	4.803832074	4.700013	4.821743334	4.938609182	5.086261658
Town of Lewisboro	1.901383902%	1.942781105%	1.721378490%	1.590213627%	0.01585095	1.660361091	1.639723	1.702413093	1.795474625	1.849008287
Town of Mamaroneck	5.188023345%	5.260537355%	5.165741911%	5.329200863%	0.05210964	5.294095881	5.427278	5.620930004	5.662564354	5.638002927
Town of Mount Kisco	0.839187660%	0.874277860%	0.922227827%	0.954172639%	0.00886484	1.007267185	0.998023	0.978682292	1.019920222	1.032953981
Town of Mount Pleasant	5.567205716%	5.769946706%	5.647205606%	5.749557966%	0.0558145	5.548580022	5.645788	5.830807205	5.707156342	6.035188432
Town of New Castle	3.155407685%	3.254298842%	3.037182605%	2.883550550%	0.02967714	3.031946311	3.104591	3.220163974	3.268213684	3.369760806
Town of North Castle	3.064802875%	2.856777893%	2.986007108%	2.842931863%	0.02718082	2.84741098	2.959665	3.109010982	3.008431618	3.184027947
Town of North Salem	0.798736723%	0.779447959%	0.751350185%	0.767541292%	0.00767352	0.753879085	0.768309	0.783003403	0.780039701	0.778689252
Town of Ossining	2.837508842%	2.830656285%	2.749670740%	2.734204816%	0.02764914	2.696734265	2.711225	2.741846554	2.817047557	2.795589325
Town of Pelham	1.874494488%	1.871383015%	1.836378224%	1.851606378%	0.01865757	1.842087257	1.817757	1.808796702	1.795259508	1.762949285
Town of Pound Ridge	1.232699381%	1.253316178%	1.119395714%	1.005563839%	0.01052557	1.106194327	1.161994	1.206671902	1.219879506	1.28190133
Town of Rye	4.081411650%	4.084235417%	4.216418667%	4.333504025%	0.04407393	4.094528115	4.070396	4.190803928	4.153006014	4.179360315
Town of Scarsdale	5.406058094%	5.240720553%	4.959817950%	4.732173676%	0.0484725	5.126965476	5.292895	5.687929462	6.044866666	5.540151914
Town of Somers	2.244223478%	2.127569733%	2.203337442%	2.221701053%	0.02295195	2.253135755	2.282782	2.259229778	2.229347507	2.332963122
Town of Yorktown	3.297128852%	3.113316444%	3.254054915%	3.242268938%	0.03121969	3.140031331	3.043600	3.095116902	3.110728322	3.047762409
<b>TOTAL COUNTY TAXABLE PERCENT</b>	<b>100%</b>	<b>100%</b>	<b>1</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

# 2025 Annual Report

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WESTCHESTER COUNTY CLERK



Thomas M. Roach  
Westchester County Clerk



## WESTCHESTER COUNTY CLERK

**Thomas M. Roach**  
County Clerk

January 30, 2026

Honorable Kenneth Jenkins  
*County Executive*  
148 Martine Avenue  
White Plains, New York 10601

Honorable Members of the  
*Westchester County Legislature*  
148 Martine Avenue  
White Plains, New York 10601

Honorable Colleagues:

In compliance with County Law §406, I hereby submit the Annual Report of the Westchester County Clerk for the fiscal year 2025. The duties of the County Clerk are mandated by the New York State Constitution and by federal, state and local law. These duties are carried out by dedicated staff who work diligently to serve the public.

Each service provided by the County Clerk's office impacts the lives of residents and businesses throughout the county and the nation. Deeds, mortgages, court records, judgments, business certification or incorporation records, and pistol licenses are filed and/or recorded in the Office of the Westchester County Clerk.

The Office of the Westchester County Clerk collected \$208,411,452.90 in 2025, of which \$25,151,472.12 was disbursed to the County. The expenditures for the County Clerk's office in 2025, totaling \$6,626,909.55 are offset by the \$8,101,701.70 in revenue collected.

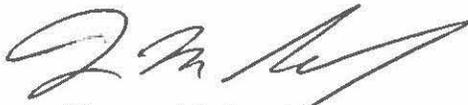
Our office collects fees on behalf of numerous federal and state agencies and has paid out the following 2025 revenue:

- \$93,917,605.61 to the New York State Department of Taxation and Finance for transfer tax
- \$35,267,114.83 to the Metropolitan Transit Authority for mortgage tax
- \$6,114,055.00 to the Unified Court System for court filing fees
- \$2,458,155.54 to the State of New York Mortgage Agency for mortgage tax
- \$1,808,551.00 to the New York State Office of Real Property Tax Services
- \$1,070,474.25 to the New York State Cultural Education Fund
- \$356,839.00 to the New York State Records Management Improvement Fund

In 2025, approximately 71% of land records such as deeds and mortgages were being submitted to the office electronically as part of a voluntary e-Recording initiative and over 95% of civil cases were commenced electronically pursuant to state mandate or voluntarily. As we enter 2026, my goals for the Office of the Westchester County Clerk are to continue to modernize services, improve digital access, and ensure that the office remains a reliable, resident-focused resource. We remain committed to improving our services while reducing costs to our residents.

As I enter the first year of my term as County Clerk, I look forward to building and maintaining strong working relationships with your respective offices as we strive to meet the needs of those we serve.

Respectfully submitted,



Thomas M. Roach  
*Westchester County Clerk*

# *Services Provided by the Office of the County Clerk*

## **Land Records Division**

- Recording land records, including deeds, mortgages, assignments, and satisfactions
- Collection and processing of New York State mortgage and transfer taxes
- Filing of maps and local tax receipts, collection of State tax and real property forms

## **Legal Division**

- Fee collection and filing of court records for Supreme and Westchester County courts
- Filing of UCC statements, Federal tax liens, Notices of Common Charges, and other federal liens
- Administration of Notary Public and Commissioner of Deeds licenses
- Administration of the Domestic Partnership Registry
- Filing of Business Certificates and Incorporation records from New York State
- Filing of Small Claims Assessment Review petitions
- Filing of Veterans Military Discharge papers

## **Licensing Division**

- Processing of United States Passport applications
- Administration of Pistol Licenses
- Issuance of Westchester County Identification Cards
- Host and Administration of Oath of Allegiance to newly naturalized United States citizens
- Operation of Mobile Outreach Office to bring services to municipalities and events throughout the County

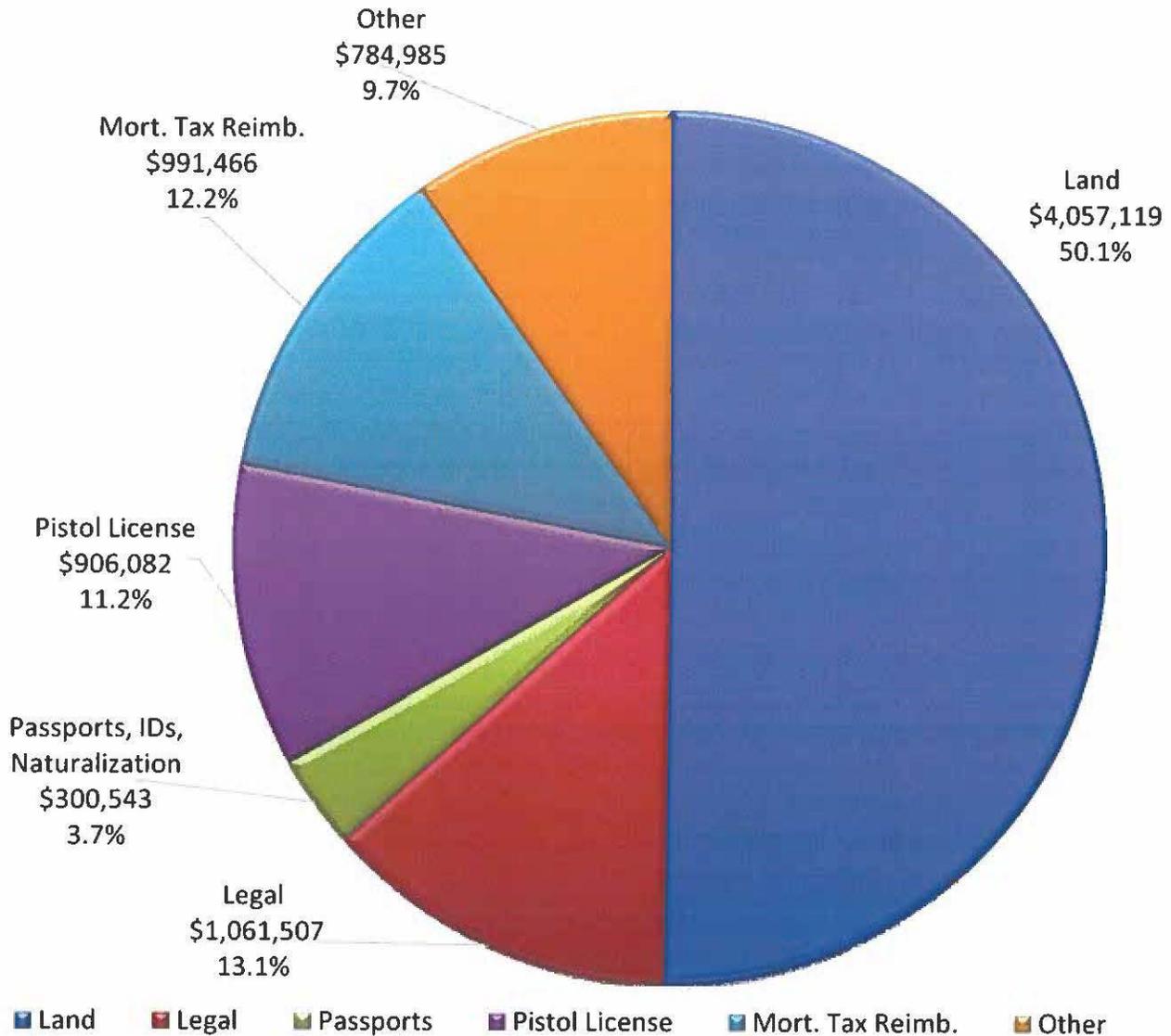
## **Administration**

- Subscription Service for Westchester Records Online (“WRO”), access to land and legal records, foreclosure lists, judgments, and other records
- Financial Reporting to partners in federal, state and county government
- Administering and Filing of Oaths of Office
- Provision of certified copies of all recordings and filings

## ***Initiatives & Highlights***

- ***E-Filing and E-recording:*** Over 95% of civil actions are commenced electronically through the NYS electronic filing system and approximately 71% of the land record documents are currently e-recorded. Electronic recording has significantly increased the efficiency of the filing and recording and reducing manual labor. Further reduction in paper filings has resulted from the recent authorization of e-filing election law cases, special proceedings under the Mental Hygiene Law, and name change applications.
- ***Westchester County Personal Identification Card:*** The number of County Identification cards declined from 1130 in 2024 to 522 in 2025 despite the legislative removal of the certified copy of a birth certificate as a mandatory requirement. To assist in providing this service, the County ID application and guidelines are available in Spanish, Haitian Creole, Portuguese, Italian, Chinese, French, Arabic, Tagalog, Japanese, and Albanian.
- ***Naturalization:*** The County Clerk requested and received approval from the Court and U.S. Citizen and Immigration Services (USCIS) to increase the number of naturalization candidates to 100 at its monthly sessions in 2025. Although the USCIS discontinued payment of the reimbursement fee for administration of the oath, the County Clerk continued to administer the oath as the designee of the State Supreme Court Justice. In 2025, the oath was administered to 798 naturalized citizens.
- ***Mobile Community Outreach Vehicle:*** The County Clerk's Community Outreach truck had been to 36 locations in 2025. The staff accepts and reviews passport applications, answers questions about completion of renewal applications, takes passport photos, and provides notary, veterans, and business licensing services. To further meet the needs of the County's residents, the 2026 outreach services are being expanded to include assistance in accessing data in the County Clerk's online portal and certification of documents, with increased accessibility in evening and weekend hours and proactive outreach efforts.
- ***Foreclosure Data Captured and Shared:*** The Clerk's Office continues to capture information from foreclosure cases to provide County residents with the data needed to secure funds to assist municipalities and individuals impacted by the foreclosure crisis. The number of foreclosure filings and judgments slightly decreased from 722 in 2024 to 618 filings in 2025 and from 298 foreclosure judgments in 2024 to 286 in 2025.
- ***Pistol Licensing:*** By Local Law, effective December 4, 2024, license fees increased from \$10 to \$175 for new applications and recertifications, from \$3 to \$125 for amendments with restriction changes and to \$25 for amendments without restriction changes. The increase in fees has not significantly impacted the number of applications or amendments. Applications in 2024 numbered 1,703 and 1,592 in 2025; amendments went from 4,411 in 2024 to 4,085 in 2025. The Office, in conjunction with the County IT department, is working toward electronically submitting pistol license applications, recertifications, and amendments as a digital file to the County Court judges as licensing officers.

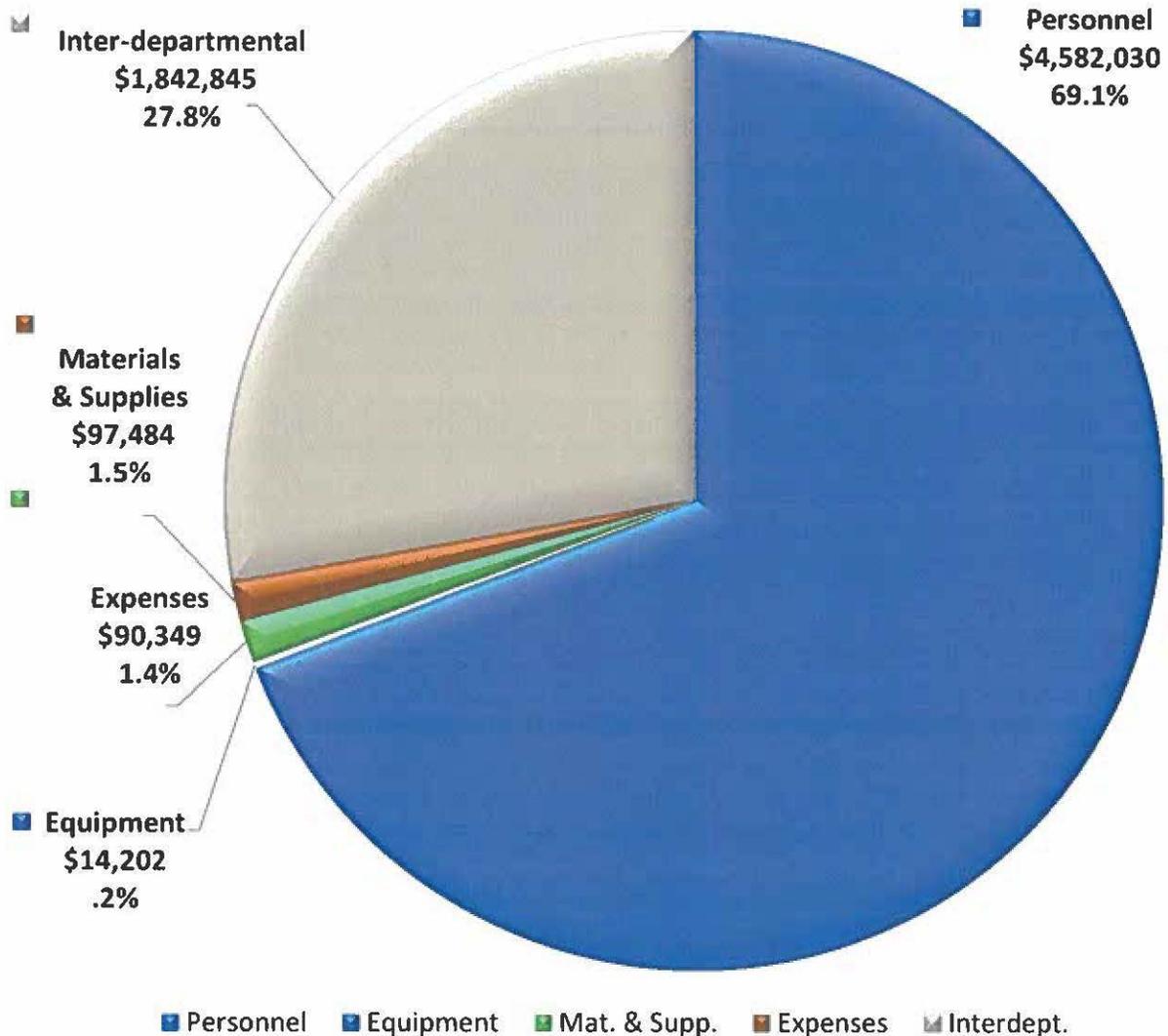
## 2025 REVENUE AT \$8,101,702



### 2025 Revenue

Fees paid in connection with the recording of land records such as deeds and mortgages make up the majority (50.1%) of our revenue. Court and legal fees provide an additional 13.1% of the revenue collected by our office. New York State reimburses us for expenses in connection with the processing of mortgage tax and this accounts for 12.2% of our revenue. Passports and pistol licenses make up 14.9%. The remaining 9.7% is comprised of equalization and assessment fees, interest income, online access to records, transfer tax revenue, public copier and overpayment of fees.

## 2025 EXPENSES AT \$6,626,910



### 2025 Expenses

Our largest expenses are personnel costs which include salaries and overtime, representing approximately 69.1% of our expenses for 2025. Interdepartmental charges represent the next largest portion of our expense budget, at approximately 27.8% of our budget funding items such as our DoIT support team, the Archives, Department of Public Works and Transportation, and the Law Department. Our general expenses, which make up approximately 1.4% of our expense budget, include items such as scanning and equipment rental. Our materials and supplies expenses continue to remain modest at approximately 1.5% and additional and replacement equipment makes up less than 1% of the budgeted expenses.

**Office of the Westchester County Clerk**

Total Funds Collected and Distributed for Fiscal Year Ending December 31, 2025

**County Clerk Fees Collected**

**Land Records Division**

Recording Fees	\$4,057,119.11	
Real Property Transfer Report Fee	\$129,699.00	
Administrative Fee, Refund Processing	\$1,927.25	
Interest	\$3,401.55	

**Legal Division**

Filing Fees	\$966,161.10	
DWI Surcharges	\$45,133.00	
Criminal Fines	\$50,213.00	
Interest	\$1,197.15	

**Licensing Division**

Filing Fees	\$1,206,624.68	
Interest	\$1,393.77	

**Other (Online Access, Copiers)**

Public Copiers	\$608.50	
Workstation/phone	\$0.00	
Unclaimed funds	\$7,067.70	\$7,014,335.81

**Mortgage Tax Collected**

**Paid to Westchester County**

Westchester County Mortgage Tax	\$17,049,770.42	
Local Mortgage Tax	\$38,604,669.18	
Yonkers Mortgage Tax	\$3,662,516.37	
Reimbursement for Processing Costs	\$991,466.16	
Interest, County Portion	\$31,283.13	

Paid to Metropolitan Transit Authority	\$35,267,114.83	
Paid to State of New York Mortgage Agency	\$2,458,155.54	\$98,064,975.63

**New York State Real Estate Transfer Tax**

**Paid to Westchester County**

Recording Officer's Fee	\$12,551.75	
Interest, County Portion	\$52,064.85	

Paid to the Department of Taxation and Finance	\$93,917,605.61	\$93,982,222.21
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**Court Revenue**

Paid to the Unified Court System		\$6,114,055.00
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**Records Management Improvement Fund**

Collected from Court Filings	\$110,029.00	
Collected from Land Records Filings	\$246,810.00	

**Cultural Education Fund**

Collected from Court Filings	\$330,044.25	
Collected from Land Records Filings	\$740,430.00	\$1,427,313.25

**Equalization and Assessment**

Paid to the New York State Office of Real Property Tax Services		\$1,808,551.00
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**Total Collected and Disbursed:**

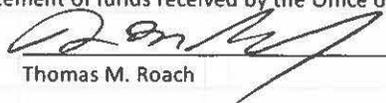
**\$208,411,452.90**

State of New York: County of Westchester

Thomas M. Roach, being duly sworn, states that he is the County Clerk of Westchester County; and that to the best of his knowledge and belief the foregoing is a full and true statement of funds received by the Office of the County Clerk.

Sworn to before me this 30<sup>th</sup> day of January 2026

  
**CAROL FUMANTI ARZURI**  
 Notary Public, State of New York  
 No. 07AR4665201  
 Qualified in Westchester County  
 Commission Expires 09/30/2026

  
 Thomas M. Roach

**Land Records Division - Total Funds Collected and Distributed for Fiscal Year ending 12/31/2025**

	<u>Fee</u>	<u>No Fee</u>	<u>Rec. Mgmt</u>	<u>County Share</u>
<b>Conveyances:</b>				
Assignment of Lease and Rents	651	0	\$12,369.00	\$53,540.00
Contract	11	0	\$209.00	\$626.00
Declaration	211	45	\$4,009.00	\$19,857.00
Dedication	1	0	\$19.00	\$41.00
Deed	14,705	12	\$279,034.00	\$625,099.00
Deed Agreement	216	1	\$4,104.00	\$15,897.50
Deed, Correction	0	0	\$0.00	\$0.00
Easement	219	7	\$4,161.00	\$19,834.50
Lease Agreement	860	2	\$16,340.00	\$37,154.50
Letters of Patent	0	0	\$0.00	\$0.00
Release of Lien of Estate Tax	26	0	\$494.00	\$1,081.00
Release of Mortgage	97	0	\$1,843.00	\$4,564.00
RPT	13,234	0	\$0.00	\$132,340.00
Local transfer tax receipt	1,165	0	\$0.00	\$7,590.00
<b>Mortgages:</b>				
Assignment of Mortgage	3,701	7	\$70,319.00	\$151,726.50
Mortgage	12,666	38	\$240,654.00	\$1,422,368.00
Mortgage Agreement	245	7	\$4,655.00	\$23,598.00
Mortgage, Correction	66	0	\$1,254.00	\$8,156.00
Registered Agreement	1,576	2	\$29,944.00	\$262,299.00
<b>Satisfactions of Mortgage:</b>				
Satisfactions of Mortgage	13,530	69	\$257,070.00	\$650,050.00
<b>Miscellaneous:</b>				
Affidavit	0	23	\$0.00	\$0.00
Agreement	2	0	\$38.00	\$132.00
Certificate	0	0	\$0.00	\$0.00
Commitment	0	0	\$0.00	\$0.00
Judgment	5	0	\$95.00	\$275.00
Negative Pledge Agreement	1	0	\$19.00	\$41.00
Notice of Appropriation	0	51	\$0.00	\$0.00
Order	60	2	\$1,140.00	\$2,995.00
Power of Attorney	3,117	69	\$59,223.00	\$169,902.00
Power of Attorney, Revocation	1	0	\$19.00	\$31.00
Statement Identifying Property	11	69	\$209.00	\$421.00
Waiver	1	0	\$19.00	\$31.00
<b>Other:</b>				
Cross-References Entered	46,611	0	\$0.00	\$23,305.50
Transfer Tax Return Filing Fee	15,017	0	\$0.00	\$75,055.00
Mortgage Tax Affidavit Filing Fee	4,102	0	\$0.00	\$20,510.00
<b>Customer Service:</b>				
Certified Copies, Copies, Searches	2,553	0	\$0.00	\$25,369.11
Map Copies	246	0	\$0.00	\$2,172.00
Administrative Fee, Refund Processing	0	0	\$0.00	\$1,927.25
Adjustments	0	0	\$0.00	-\$2,638.50
<b>Liens:</b>				
Ucc Filed	7,123	0	\$0.00	\$240,700.00
Federal tax liens filed	1,521	0	\$0.00	\$60,720.00
Other Federal Liens	39	0	\$0.00	\$288.00
Notices of Common Charges	262	0	\$0.00	\$1,310.00
Certified Copies, Copies, Searches	32	0	\$0.00	\$678.00
<b>2025 Land Records Division Total</b>			<b><u>\$987,240.00</u></b>	<b><u>\$4,059,046.36</u></b>

**Legal Division - Total Funds Collected and Distributed for Fiscal Year ending 12/31/2025**

	<u>Cost</u>	<u>Fee</u>	<u>No Fee</u>	<u>State Share</u>	<u>County Share</u>
Business Certificates	\$25.00	1,001	128	\$0.00	\$25,025.00
Incorporations from NYS	Varies	5,671	34	\$0.00	\$51,634.00
Religious Corporations	\$25.00	28	0	\$0.00	\$700.00
Certified Copies	varies	11,373	0	\$0.00	\$86,540.10
Commissions	varies	361	0	\$0.00	\$1,805.00
Executions	\$5.00	265	0	\$0.00	\$1,325.00
Exemplifications	\$10.00	448	0	\$0.00	\$4,480.00
Matrimonial Dissolutions	\$5.00	2,642	2	\$0.00	\$13,210.00
Transcripts Issued	\$5.00	204	0	\$0.00	\$1,020.00
Veteran's Permits	\$0.00	0	1	\$0.00	\$0.00
Commencements (Index Numbers)	\$210.00	22,090	389	\$4,064,560.00	\$574,340.00
Foreclosure Surcharge	\$190.00	656	0	\$124,640.00	\$0.00
Judgment Transcripts Filed	\$10.00	1,494	9,528	\$0.00	\$14,940.00
Judgments Entered	\$45.00	4,310	114	\$193,950.00	\$0.00
Jury Demand	\$65.00	882	0	\$57,330.00	\$0.00
Liens/Small Liens	Varies	1,977	498	\$20,349.00	\$33,969.00
Motion	\$45.00	6,504	28	\$292,680.00	\$0.00
Note of Issue	\$30.00	4,660	18	\$139,800.00	\$0.00
Notice of Appeal	\$65.00	854	1	\$55,510.00	\$0.00
Order to Show Cause	\$45.00	2,219	114	\$99,855.00	\$0.00
Request for Judicial Intervention	\$95.00	9,583	125	\$910,385.00	\$0.00
Separation Agreement	\$5.00	17	0	\$0.00	\$85.00
Small Claims Assessment Review	\$30.00	6,364	0	\$159,100.00	\$31,820.00
Stipulation	\$35.00	10,126	3	\$354,410.00	\$0.00
Subpoenas	\$20.00	49	0	\$0.00	\$980.00
Trial De Novo	\$75.00	0	0	\$0.00	\$0.00
Criminal Fines	Varies	67	0	\$0.00	\$50,213.00
Felony Surcharge	Varies	108	0	\$30,515.00	\$0.00
Misdemeanor Surcharge	Varies	103	0	\$17,808.00	\$0.00
Violation Surcharge	Varies	28	0	\$4,286.00	\$0.00
Sex Offender Registration	\$50.00	10	0	\$500.00	\$0.00
DNA Data Bank Registration	\$50.00	161	0	\$8,050.00	\$0.00
Crime Victims Assistance Fee	Varies	220	0	\$4,995.00	\$0.00
Supplemental Sex Offender	\$0.00	7	0	\$9,000.00	\$0.00
Criminal Penalty for DWI	Varies	25	0	\$4,911.00	\$0.00
Criminal Fine for DWI	Varies	119	0	\$0.00	\$45,133.00
Sanctions	Varies	1	0	\$1,000.00	\$0.00
New Filings	\$25.00	193	0	\$0.00	\$4,825.00
Amendments	\$25.00	0	0	\$0.00	\$0.00
Terminations	\$25.00	36	0	\$0.00	\$900.00
Authentication of Notaries Public	\$3.00	15,098	0	\$0.00	\$45,294.00
Character Cards Filed	\$10.00	71	0	\$0.00	\$710.00
Character Cards Issued	\$5.00	51	0	\$0.00	\$255.00
Notary Public Renewals	\$20.00	2,949	0	\$0.00	\$58,980.00
Business Filing Report	\$20.00	0	0	\$0.00	\$0.00
Foreclosure Filing Report	\$20.00	23	0	\$0.00	\$460.00
Judgment/Lien Report	\$30.00	0	0	\$0.00	\$0.00
Other Filings & Services	Varies	2,027	0	\$19.25	\$13,212.00
Adjustments					-\$348.00
<b>2025 Legal Division Total</b>				<b><u>\$6,553,653.25</u></b>	<b><u>\$1,061,507.10</u></b>

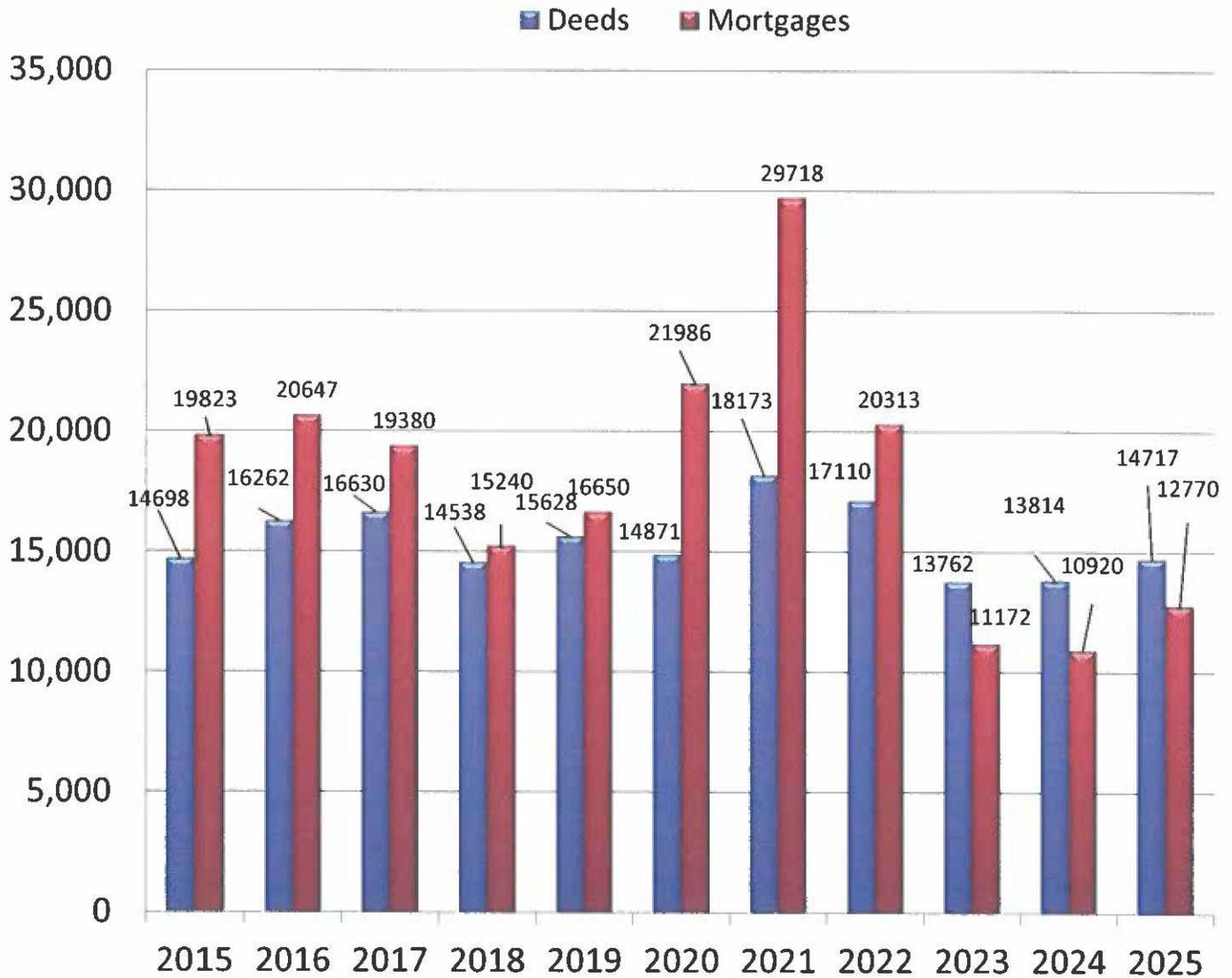
**Licensing Division - Total Funds Collected and Distributed for Fiscal Year ending 12/31/2025**

	<u>Fee Count</u>	<u>No Fee</u>	<u>Cost</u>	<u>Total</u>	
<b>Passport Fees Collected:</b>					
Processing Fees	6,354	0	\$35.00	\$222,390.00	
Photo Fees	5,232	0	\$10.00	\$52,320.00	
Photo Fees (Senior)	673	0	\$7.00	\$4,711.00	
Miscellaneous	8	0		\$51.10	\$279,472.10
<b>Pistol License Fees:</b>					
New Applications	1,511	81	\$175.00*	\$262,055.00	
Amendment without restriction change	3,160	310	\$25.00*	\$79,000.00	
Amendment without restriction change	12	0	\$3.00*	\$36.00	
Amendment with restriction change	356	247	\$125.00*	\$44,500.00	
Recertifications	2,870	465	\$175.00	\$500,365.00	
Dealer/Gunsmith	21	0	\$5.00	\$2,550.00	
Transfers	150	17	\$10.00	\$815.00	
Photo Fees	1,680	0	\$5.00	\$16,800.00	
Replacement	52	0	\$7.00	\$260.00	
Photo Fees (Senior)	2			\$14.00	\$906,520.00
Miscellaneous	9			\$125.00	
*By County Law effective December 4, 2024, the fees were changed to \$175 for new applications and recertifications; \$125 for amendments with restriction changes; and \$25 for amendments without restriction changes.					
<b>Naturalization Ceremony Administration:</b>					
Ceremony Administration Fees				\$10,746.56	
Certified Petitions	17	0	\$5.00	\$85.00	
Certified Letters	225	0	\$5.00	\$1,125.00	\$11,956.56
<b>Westchester County ID Fees:</b>					
Cards Issued	522	0	\$8.00	\$4,176.00	
Photo Fees (Senior)	24	0	\$7.00	\$168.00	
Photo Fees	477	0	\$10.00	<u>\$4,770.00</u>	<u>\$9,114.00</u>
Adjustments					-\$437.98
<b>2025 Licensing Division Total:</b>					<b><u>\$1,206,624.68</u></b>

# STATISTICS OF INTEREST

*Indicators from our Land Records Division*

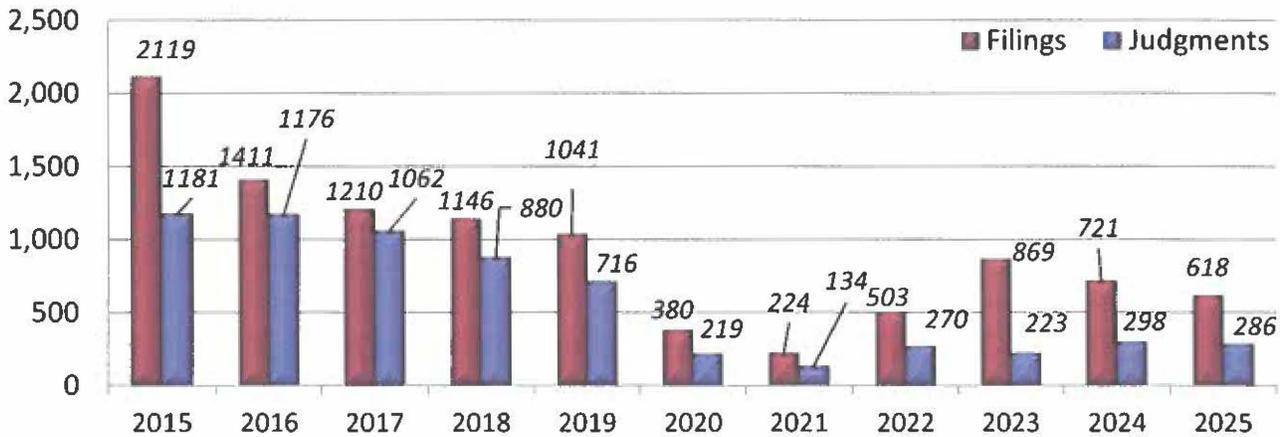
## Deeds and Mortgages Recorded



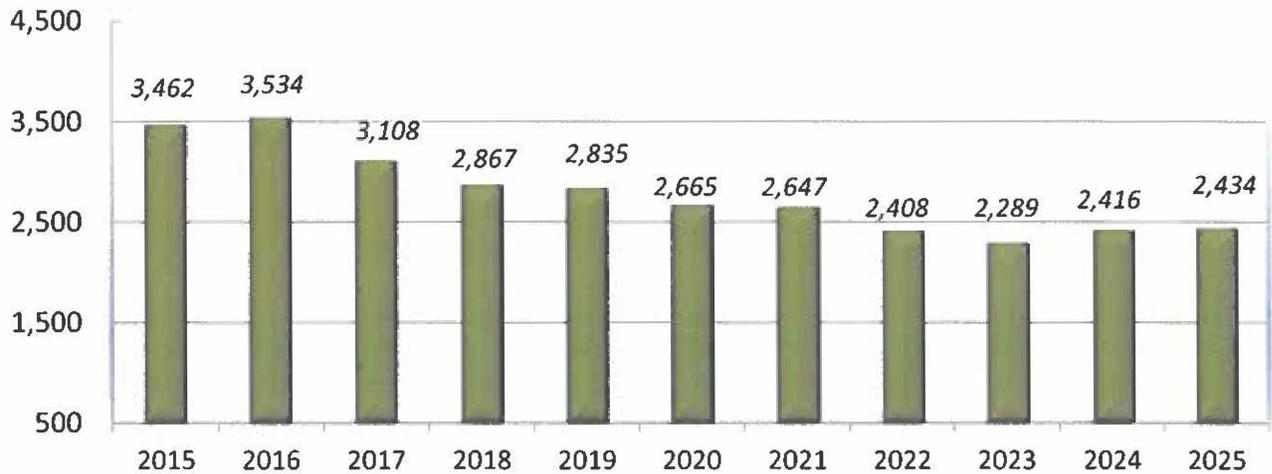
# Statistics of Interest

Indicators from our Legal Division

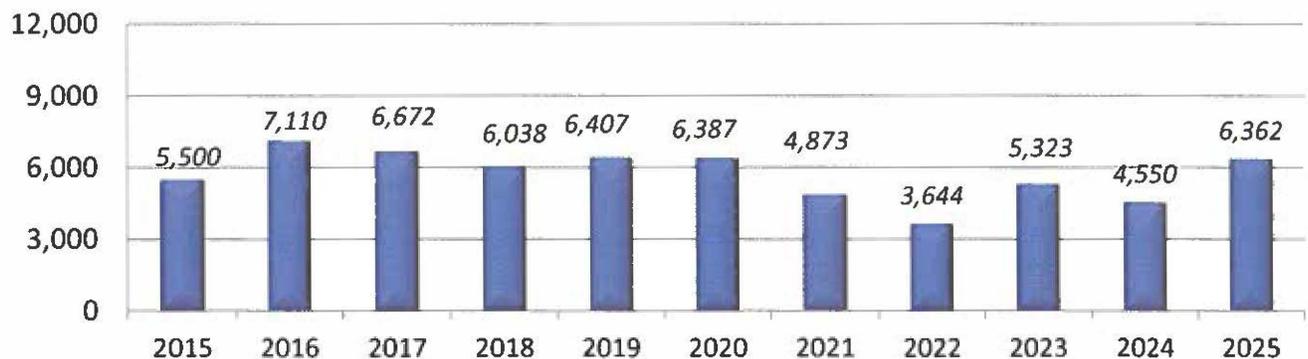
## Foreclosure Filings and Judgments



## Tax Certiorari Proceedings Commenced

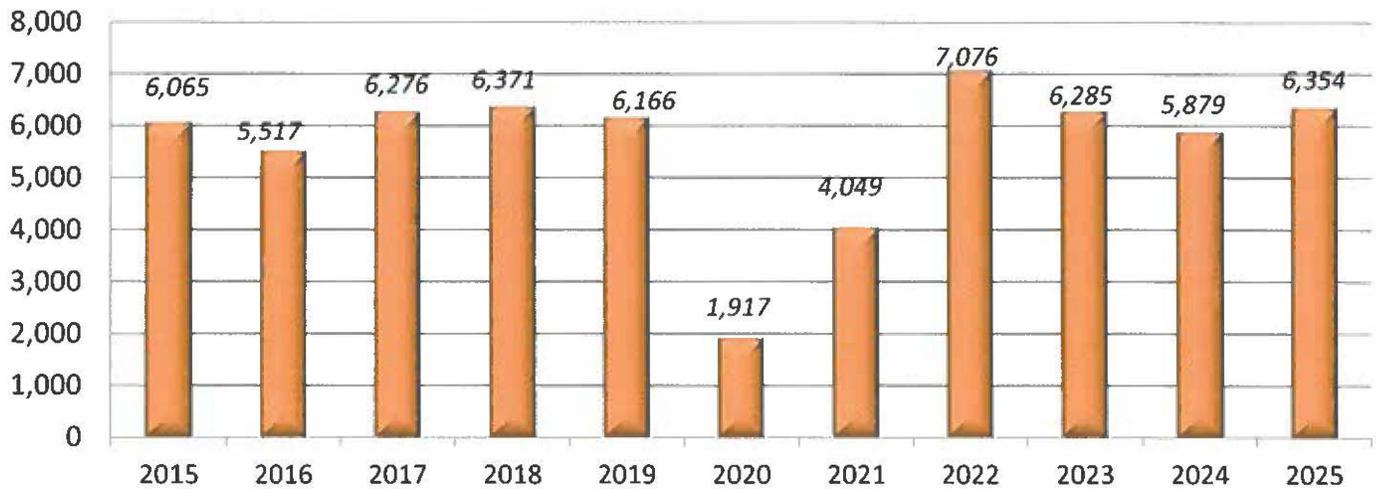


## Small Claims Assessment Review Petitions Filed

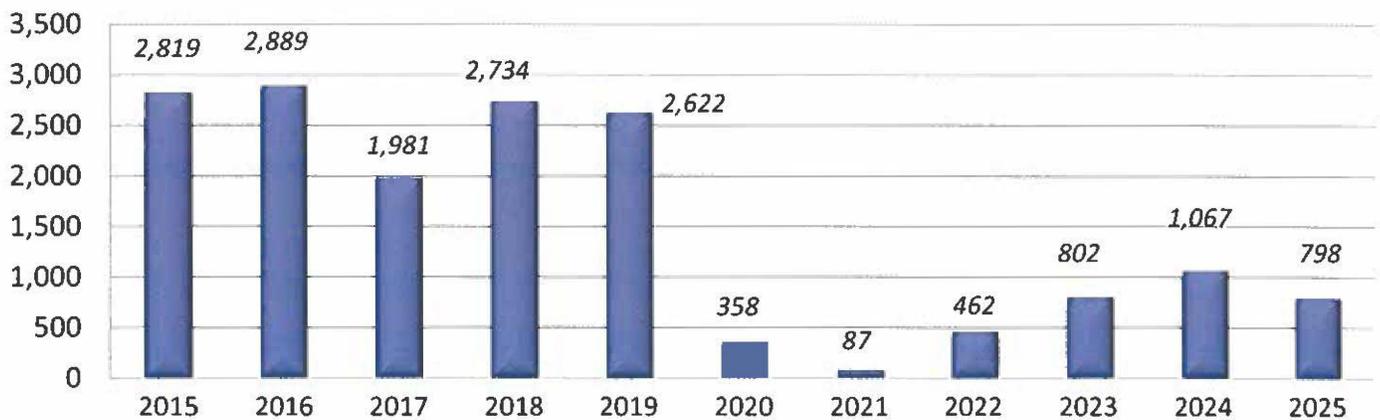


# Statistics of Interest Indicators from our Licensing Division

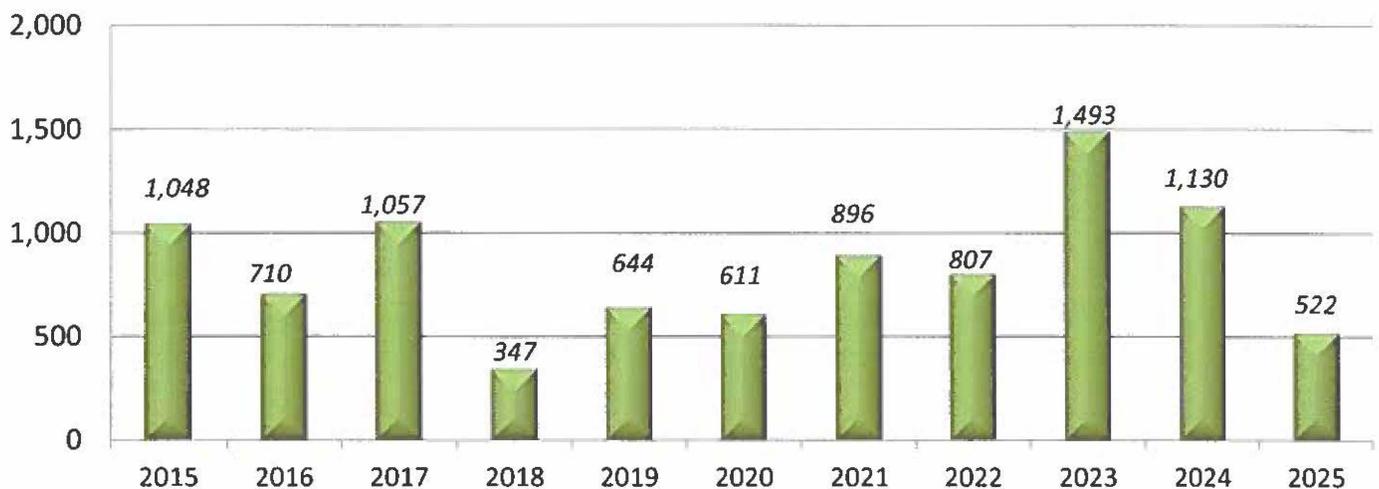
## Passport Applications



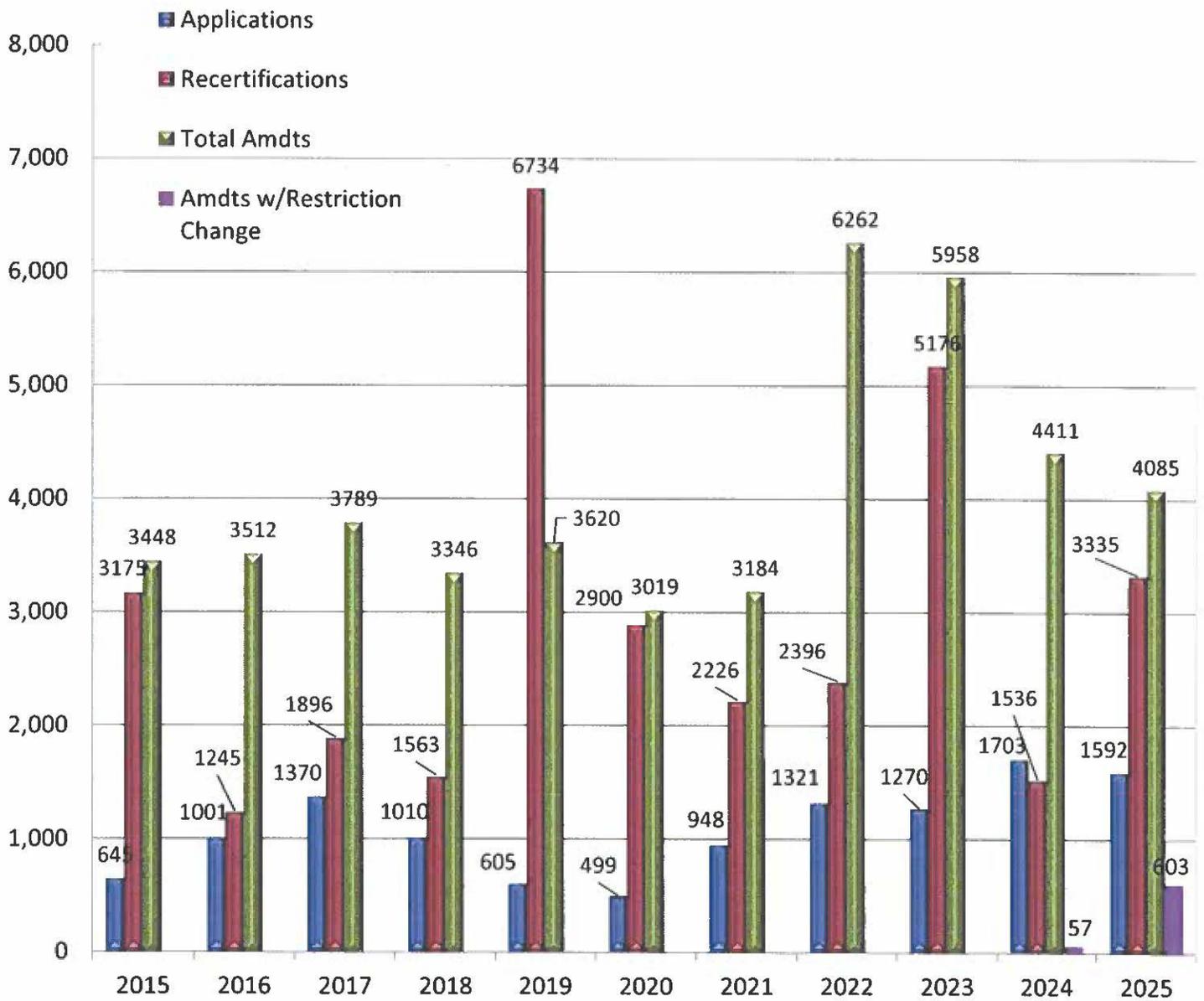
## Naturalizations



## County Residence Personal IDs



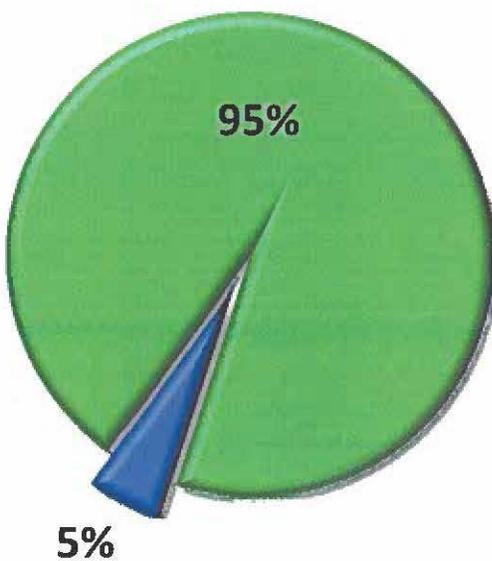
## **PISTOL LICENSE APPLICATIONS, RECERTIFICATIONS, AND AMENDMENTS**



# ***Electronic Filing and Recording***

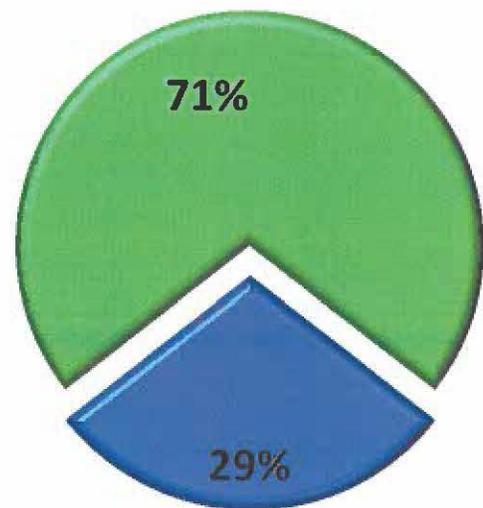
## **Civil Actions**

Over **95%** of our civil actions are commenced electronically through the NYS Courts electronic filing system.



## **Land Records**

Approximately **71%** of the documents submitted to the Land Records Division are submitted electronically as part of a **voluntary eRecording program**.



## **County Clerk’s Westchester Records Online Program (“WRO”).**

In 2025, **3,171,979** searches were conducted in WRO. Local municipalities and federal and state agencies are granted free remote access to WRO through “no cost” agreements. Free access to local municipalities has been expanded to include access to WRO reports of foreclosure filings and judgments as a “shared service” to assist in preventing zombie homes.