

January 18, 2022

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

Dear Members of the Board of Legislators:

Transmitted herewith for your consideration is a proposed Act pursuant to Section 119.21(12) and Section 283.201 of the Laws of Westchester County, which, if adopted by your Honorable Board, would authorize the County of Westchester ("County"), acting by and through its Department of Finance ("Department"), to fix the tax distribution tables apportioned for the County General Fund (for County Purposes and for County Share of MTA), for County Water District No. 1, for the Refuse Disposal District No. 1, each of the thirteen Sanitary Sewer Districts in the County of Westchester and any adjustments thereto.

Also transmitted for your consideration is a second proposed Act which, if adopted by your Honorable Board, would authorize the County to determine the amounts of County taxes to be levied against the towns and cities, together with County Tax Warrants for the collection of such taxes for the year 2022 ("2022 County Tax Levy").

By way of background, your Honorable Board enacted Act No. 230-2021 establishing the 2022 Westchester County budget and the County General Fund and Special District Taxes for year 2022 on December 13, 2021.

The approval of the proposed Acts is respectfully recommended.

Sincerely,



George Latimer
Westchester County Executive

Enclosures

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

Your Committee is in receipt of a proposed Act pursuant to Section 119.21(12) and Section 283.201 of the Laws of Westchester County, which, if adopted by your Honorable Board, would authorize the County of Westchester ("County"), acting by and through its Department of Finance ("Department"), to fix the tax distribution tables apportioned for the County General Fund (for County Purposes and for County Share of MTA), for County Water District No. 1, for the Refuse Disposal District No. 1, each of the thirteen Sanitary Sewer Districts in the County of Westchester and any adjustments thereto.

Your Committee is also in receipt of another proposed Act which, if adopted by your Honorable Board, would authorize the County to determine the amounts of County taxes (for County Purposes and for County Share of MTA) and for Special District taxes and other charges against the various towns and cities in the County of Westchester, and adjustments thereto, and levying such apportioned amounts for the purposes therein set forth against such towns and cities for year 2022 ("2022 County Tax Levy").

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

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

Dated: _____, 2022
White Plains, New York

COMMITTEE ON

FISCAL IMPACT STATEMENT

SUBJECT: 2022 Real Property Tax Warrants

☐ NO FISCAL IMPACT PROJECTED

OPERATING BUDGET IMPACT

To Be Completed by Submitting Department and Reviewed by Budget

SECTION A - FUND

☒	GENERAL FUND
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AIRPORT FUND

☒ SPECIAL DISTRICTS FUND

SECTION B - EXPENSES AND REVENUES

Total Current Year Expense	\$	-
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Total Current Year Revenue	\$	710,674,814
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Source of Funds (check one): ☐ Current Appropriations ☐ Transfer of Existing Appropriations

Additional Appropriations

☒ Other (explain)

Identify Accounts: 101-9012 General Operating Fund; Various Special Districts Funds 9012

Annual Westchester County Property Tax Levies

Potential Related Operating Budget Expenses:

Annual Amount: _____

Describe: _____

Potential Related Operating Budget Revenues:

Annual Amount 710,674,814

Describe: 2022 County Tax Warrants for General Fund Operations, Refuse Disposal

District #1 , Water District # 1 and 13 Westchester Sewer District Funds.

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

Current Year: _____

Next Four Years:

Prepared by: Cesar Vargas

Title: First Deputy Commissioner

Reviewed By:

Department: Finance

Budget Director

Date: January 13, 2022

Date: 11/4/22

TO: George Latimer, County Executive
Kenneth Jenkins, Deputy County Executive
John Nonna, County Attorney

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

DATE: May 14, 2021

SUBJECT: **ACTIVITIES NOT SUBJECT TO STATE ENVIRONMENTAL QUALITY
REVIEW**

As required by the New York State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617 ("SEQR"), the Board of Legislators ("BOL") is the body that must assess the environmental significance of all actions that the BOL has discretion to approve, fund or directly undertake. The Planning Department has historically conducted the necessary environmental review for the BOL to undertake its responsibility under SEQR. Additionally, contracts going before the Board of Acquisition and Contracts ("BAC") must be reviewed for conformance with SEQR.

Pursuant to Section 617.2(b) of SEQR, "Actions" are defined as:

- (1) projects or physical activities, such as construction or other activities that may affect the environment by changing the use, appearance or condition of any natural resource or structure, that:
 - (i) are directly undertaken by an agency; or
 - (ii) involve funding by an agency; or
 - (iii) require one or more new or modified approvals from an agency or agencies;
- (2) agency planning and policy making activities that may affect the environment and commit the agency to a definite course of future decisions;
- (3) adoption of agency rules, regulations and procedures, including local laws, codes, ordinances, executive orders and resolutions that may affect the environment; and
- (4) any combinations of the above.

As part of the Planning Department's ongoing review of its processes, we are streamlining the process for SEQR review and related document preparation for the BOL and BAC. The most effective method to achieve a more timely SEQR review is to create a list of categories of activities **that do not meet the definition of an "action"** as defined in SEQR. This list will reference activities that are routine and which do not change the use, appearance or condition of any natural resource or structure, nor do they involve policies or regulations that may affect the environment. The creation of this list in no way eliminates the BOL's or BAC's responsibilities

under SEQR. Rather, it establishes a workflow for items that are routine and do not, under the law, require environmental review.

Accordingly, the Planning Department advises that no environmental review is required and no SEQR documentation is necessary for submission with BOL legislation or with resolutions or contracts requiring BAC approval regarding activities on the attached list.

County departments and agencies may reference this memorandum in the legislation in order to document compliance with SEQR for actions listed herein. As such, this memorandum should be kept on file with the Clerk of the Board of Legislators. Legislation should include a statement similar to the following: "The proposed project does not meet the definition of an action under 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 May 14, 2021, which is on file with the Clerk of the Board of Legislators."

This memorandum will be distributed to all Commissioners as part of County operations.

Please contact me if you have any questions.

Att.

cc: Malika Vanderberg, Clerk and Chief Administrative Officer to the Board of Legislators
Joan McDonald, Director of Operations
Andrew Ferris, Chief of Staff
Steve Bass, Director of Intergovernmental Relations
Paula Friedman, Assistant to the County Executive
Stacey Dolgin-Kmetz, Chief Deputy County Attorney
Tami Altschiller, Assistant Chief Deputy County Attorney
Norma Drummond, Commissioner of Planning

**ACTIVITIES THAT DO NOT MEET THE DEFINITION OF AN “ACTION”
PURSUANT TO SEQR AND ARE, CONSEQUENTLY, NOT SUBJECT TO SEQR**

1. BUDGETS AND AMENDMENTS

- Municipal budgets and amendments to them – The budgeting process merely sets aside funds without a commitment to their expenditure. Operating expenditures are typically for government-related activities that would also not meet the definition of an action. Even the establishment of the Capital Budget is not subject to SEQR because many of the capital projects are usually not definitive enough with respect to potential impacts to be reviewable at the time the budget is adopted. However, any subsequent authorization, such as bonding, to undertake a particular capital project is an action that requires SEQR compliance before it may be approved.
- The transfer of funds within the County operating and capital budgets for the purpose of balancing accounts – It is understood that these actions are purely budgetary, where accounts with excess funds are moved to accounts with existing or anticipated deficits. It is further understood that the activities covered by these accounts have either already occurred or been reviewed in accordance with SEQR, are Type II actions or actions that are not subject to SEQR, or are actions that will require future approval prior to being undertaken, at which time further SEQR review may be appropriate.
- Rescissions or reduction of bond acts to cancel unspent funds.

2. SERVICES

- Consultant services – Contracts or agreements that provide for administrative services, training, reports for Boards and Commissions, but not including studies or design of physical improvements, which has been listed under SEQR as Type II.
- Social Services – Actions or agreements that provide services to persons in need, such as employment assistance, family/domestic intervention and respite care.
- Youth services – Actions or agreements that provide for youth services, such as a Resource Allocation Plan, Invest-in-Kids Program, after-school programs, camp programs and head-start programs.
- Senior programs & services – Actions or agreements that provide for services to seniors, such as provision of information/education, home care, nutrition & transportation assistance, caregiver support, and acceptance of federal and state grants providing for such services (e.g., OAA Title III grants and NYSOFA grants, including CSE, CSI, CRC, EISEP, NYSTP, WIN & NSIP).
- Public Safety services – programs that promote public safety, such as STOP-DWI, Police Night Out, and intermunicipal agreements (IMAs) for shared training, equipment and response to emergencies.
- Fire services – Fire district IMAs for shared training, equipment and response to emergencies.
- Legal services – Contracts for outside counsel, litigation or associated monetary settlements.
- Medical Services – Contracts with medical providers for medical examinations, testing or vaccinations of County employees or the public.

3. PERSONNEL MATTERS

- Actions related to employment or employees.
- Contracts for temporary staff assistance.
- Legislation pertaining to establishment and membership of boards and commissions.

4. FINANCES

- Tax Anticipation Notes.
- Bond acts to finance tax certiorari payments.
- Banking contracts/agreements for money management services.
- Mortgage tax receipts disbursements (County Clerk).
- Refinancing of affordable housing mortgages.
- Payment in Lieu of Taxes (PILOT) agreements.

5. LAWS

- New laws or amendments of existing laws that regulate the sale or use of products for the protection of public health.
- New laws or amendments of existing laws that regulate businesses for the protection of consumers.
- Pertaining to consumer protection, not including professional licensing, which have been classified as Type II.
- Pertaining to animal welfare, excluding regulations involving habitat management.
- Pertaining to public safety.
- Pertaining to taxation, such as establishment of new taxes or tax exemptions.
- Pertaining to establishment or modification of fees.
- Pertaining to notices, publications and record keeping.
- Pertaining to hiring or contracting procedures.
- Pertaining to the functioning of County government, such as term limits, board appointments, etc. that do not impact the environment.

6. MISCELLANEOUS

- Amendments to existing agreements for changes in name or consultants.
- Prisoner Transport IMAs.
- Tourism Promotion Agency designation.
- Software licenses.
- IMAs for temporary housing in existing facilities (homeless, inmate, troubled youths, domestic violence victims).

WCDP
5/14/2021

ACT NO. 2022 -

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

WHEREAS, the Westchester County Tax Commission heretofore, by its report dated December 16, 2021 presented the 2021 Westchester County Equalization Table with percentages of total full value for the cities and towns of the County of Westchester ("County"); and

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

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

Section 1. That the share to be paid by each town and city of the County is hereby fixed and determined as set forth in the aforesaid tables annexed hereto and made part hereof.

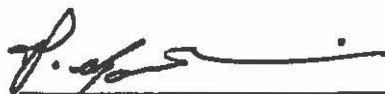
§2. That the amount of tax to be collected from each such town and city in said tables set forth, is hereby levied against each such town and city.

§3. This Act shall take effect immediately.

2021 WESTCHESTER COUNTY EQUALIZATION TABLE

MUNICIPALITY	COUNTY TAXABLE ASSESSED VALUE	COUNTY RATE	COUNTY FULL VALUE (\$)	% OF TOTAL FULL VALUE
City of Mount Vernon	145,583,577	2.20	6,617,435,318	3.467050%
City of New Rochelle	264,842,994	2.34	11,318,076,667	5.929841%
City of Peekskill	63,416,350	2.86	2,217,354,895	1.161731%
City of Rye	142,596,156	1.66	8,590,129,880	4.500597%
City of White Plains	283,922,825	2.66	10,673,790,414	5.592282%
City of Yonkers	459,842,602	2.09	22,002,038,373	11.527452%
Town of Bedford	594,317,194	11.35	5,236,274,837	2.743423%
Town of Cortlandt	110,233,297	1.50	7,348,886,467	3.850277%
Town of Eastchester	101,058,873	1.08	9,357,303,056	4.902539%
Town of Greenburgh	21,802,023,349	100	21,802,023,349	11.422659%
Town of Harrison	126,704,341	1.42	8,922,840,915	4.674913%
Town of Lewisboro	294,939,583	9.72	3,034,357,850	1.589781%
Town of Mamaroneck	10,168,886,867	100	10,168,886,867	5.327750%
Town of Mount Kisco	291,311,928	16	1,820,699,550	0.953913%
Town of Mount Pleasant	143,719,957	1.31	10,970,989,084	5.747992%
Town of New Castle	1,066,332,554	19.38	5,502,231,961	2.882765%
Town of North Castle	121,513,854	2.24	5,424,725,625	2.842158%
Town of North Salem	1,464,579,918	100	1,464,579,918	0.767332%
Town of Ossining	5,217,258,678	100	5,217,258,678	2.733460%
Town of Pelham	3,533,133,061	100	3,533,133,061	1.851102%
Town of Pound Ridge	376,460,987	19.62	1,918,761,402	1.005290%
Town of Rye	8,268,953,132	100	8,268,953,132	4.332324%
Town of Scarsdale	9,029,672,551	100	9,029,672,551	4.730885%
Town of Somers	502,360,284	11.85	4,239,327,291	2.221096%
Town of Yorktown	131,158,434	2.12	6,186,718,585	3.241386%
TOTALS	64,704,823,346		\$190,866,449,724	100.00%

WESTCHESTER COUNTY TAX COMMISSION


P. Matthew Bonanni, Commissioner

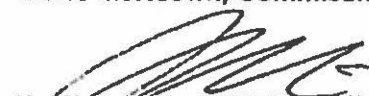
12/16/21
Date


Barry Fertel, Esq., Commissioner

12/14/21
Date

Sadie McKeown, Commissioner

Date


Joseph A. Zaino, CPA, Commissioner

12/16/21
Date