

Westchester County

Kenneth W. Jenkins
Westchester County Executive

January 31, 2025

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

Members of the Board of Legislators:

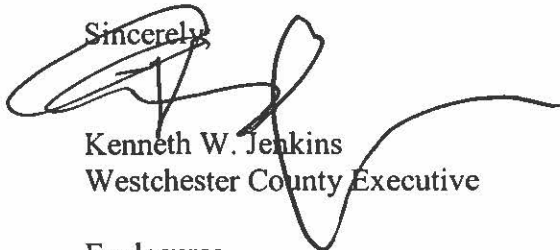
As you know, on December 9, 2024, your Honorable Board adopted Act No. 240 of 2024 (as amended) establishing the 2025 Westchester County budget and the County General Fund and Special District Taxes for 2025.

Transmitted herewith for your consideration is a proposed Act prepared by the Westchester County Commissioner of Finance, pursuant to Section 119.21(12) of the Westchester County Charter and Section 283.201 of the Westchester County Tax Law, which if adopted by your Honorable Board would authorize the County of Westchester ("County") to fix the tax distribution spreadsheets 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, and any adjustments thereto, for the year 2025.

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 2025.

The proposed Acts, tax spreadsheets, and County Tax Warrants are hereby submitted and the adoption of such Acts is recommended.

Sincerely,



Kenneth W. Jenkins
Westchester County Executive

Enclosures

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

Your Committee is in receipt of a proposed Act prepared by the Westchester County Commissioner of Finance, pursuant to Section 119.21(12) of the Westchester County Charter and Section 283.201 of the Westchester County Tax Law, 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, and any adjustments thereto, for year 2025.

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 2025.

Your Committee is further advised by the Planning Department that this is not an action subject to the State Environmental Quality Review Act. Therefore, no further environmental review is required. Please refer to the annexed memorandum from the Department of Planning dated January 14, 2025, which is on file with the Clerk of the Board of Legislators. 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 proposed Acts.

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

Dated: _____, 2025
White Plains, New York

COMMITTEE on

FISCAL IMPACT STATEMENT

SUBJECT: 2025 Real Property Tax Warrants NO FISCAL IMPACT PROJECTED

OPERATING BUDGET IMPACT

To Be Completed by Submitting Department and Reviewed by Budget

SECTION A - FUND

GENERAL FUND

AIRPORT FUND

SPECIAL DISTRICTS FUND

SECTION B - EXPENSES AND REVENUES

Total Current Year Expense \$ -

Total Current Year Revenue \$ 755,494,459

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 755,494,459

Describe: 2025 County Tax Warrants for General Fund Operations, Refuse Disposal
District #1, Water District # 1 and 13 Westchester Sewer District Funds.

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

Current Year: _____

Next Four Years: _____

Prepared by: Cesar Vargas

Title: First Deputy Commissioner

Department: Finance

Date: January 27, 2025

Reviewed By: *Christina Payne*

Deputy Budget Director

Date: 1/28/25

ACT NO. - 2025

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 January 30, 2025, presented the 2024 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.

2024 WESTCHESTER COUNTY EQUALIZATION TABLE

MUNICIPALITY	COUNTY TAXABLE ASSESSED VALUE	COUNTY RATE	COUNTY FULL VALUE (\$)	% OF TOTAL FULL VALUE
City of Mount Vernon	145,805,109	1.92	7,594,016,094	3.199985%
City of New Rochelle	266,076,542	1.93	13,786,349,326	5.809325%
City of Peekskill	64,652,763	2.37	2,727,964,684	1.149516%
City of Rye	145,376,259	1.26	11,573,798,333	4.866654%
City of White Plains	277,656,407	2.37	11,715,460,211	4.936689%
City of Yonkers	469,744,124	1.78	26,390,119,326	11.120332%
Town of Bedford	604,500,322	8.12	7,444,585,246	3.137017%
Town of Cortlandt	111,220,336	1.18	9,425,452,203	3.971720%
Town of Eastchester	101,179,170	0.91	11,118,590,110	4.685178%
Town of Greenburgh	26,338,775,771	100.00	26,338,775,771	11.098697%
Town of Harrison	126,364,339	1.13	11,182,684,867	4.712187%
Town of Lewisboro	295,696,976	6.42	4,605,871,900	1.940833%
Town of Mamaroneck	12,471,611,217	100.00	12,471,611,217	5.255318%
Town of Mount Kisco	290,803,518	14.03	2,072,726,429	0.873410%
Town of Mount Pleasant	146,368,639	1.07	13,679,312,056	5.764221%
Town of New Castle	1,085,534,650	14.07	7,715,242,715	3.251068%
Town of North Castle	121,910,591	1.80	6,772,810,611	2.853943%
Town of North Salem	1,847,904,738	100.00	1,847,904,738	0.778675%
Town of Ossining	6,710,881,853	100.00	6,710,881,853	2.827848%
Town of Pelham	4,436,649,686	100.00	4,436,649,686	1.869526%
Town of Pound Ridge	382,114,985	12.86	2,971,345,140	1.252073%
Town of Rye	9,682,850,402	100.00	9,682,850,402	4.080183%
Town of Scarsdale	9,311,017,580	74.94	12,424,629,811	5.235520%
Town of Somers	493,304,541	9.78	5,044,013,712	2.125459%
Town of Yorktown	130,643,855	1.77	7,381,008,757	3.110227%
TOTALS	76,058,644,373		237,078,655,198	100.00%

WESTCHESTER COUNTY TAX COMMISSION


 Manuel Casanova, Commissioner

1/30/25
 Date


 James Husselbee, Commissioner

1/30/25
 Date


 Sadie McKeown, Commissioner

1/30/2025
 Date


 Mary Beth Murphy, Commissioner

1/30/2025
 Date