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 2021 ("2021 County Tax Levy").

Your Committee has been advised by the Commissioner of Finance that in the preparation of the 2020 County Tax Levy, an error occurred in the Tax Commission's office which resulted in the Tax Commission inadvertently using incorrect assessments for the apportionment of the 2020 County Tax Levy. In an effort to correct those errors, and in accordance with Article 5 of the New York Real Property Tax Law, the Tax Commission revised the 2019 Westchester County Equalization Table to include amended apportionments and reflect the necessary adjustments. Those corrections have been accounted for by the Department in the calculation of the 2021 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: 2/8 White Plain _____, 2021 New York

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COMMITTEE ON

K:cmc.01.29.2021

Budget & appropriations.

Dated: February 8, 2021 White Plains, New York

The following members attended the meeting remotely, as per Governor Cuomo's Executive Order 202.1 and approved this item out of Committee with an affirmative vote. Their electronic signature was authorized and is below.

Committee(s) on:

Budget & Appropriations

feder

margaret a. Curgio

Manay E Ban

h Jamon R. Maker

Catherine F. Parker

Dovi & Jabiel

Reth Walton

FISCAL IMPACT STATEMENT

SUBJECT:	2021 Real Property Tax Warrants NO FISCAL IMPACT PROJECTED						
	OPERATING BUDGET IMPACT						
	To Be Completed by Submitting Department and Reviewed by Budget						
SECTION A - FUND							
X GENERAL FUN	D AIRPORT FUND X SPECIAL DISTRICTS FUND						
SECTION B - EXPENSES AND REVENUES							
Total Current Year	Expense <u>\$</u>						
Total Current Year	Revenue \$ 717,674,814						
Source of Funds (ch	neck one): Current Appropriations Transfer of Existing Appropriations						
Additional App	propriations X Other (explain)						
Identify Accounts:	101-9012 General Operating Fund; Various Special Districts Funds 9012						
Annual Westcheste	r County Property Tax Levies						
Potential Related C	Operating Budget Expenses: Annual Amount						
Describe:							
Potential Related C	Operating Budget Revenues: Annual Amount 717,674,814						
Describe:	2021 County Tax Warrants for General Fund Operations, Refuse Disposal						
District #1, Wa	ater District # 1 and 13 Westchester Sewer District Funds.						
Anticipated Saving	s to County and/or Impact on Department Operations:						
Current Year:							
Next Four Yea	rs:						
3 -							
S							
Prepared by:	Cesar Vargas						
Title:	First Deputy Commissioner Reviewed By: MMM						
Department:	Finance Dri/Budget Director						
Date:	January 27, 2021 Date: 2/3/2/						
	January 27, 2021 Date: 4.5/61						



Memorandum Department of Planning

TO:	Ann Marie Berg, Commissioner
	Department of Finance

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

DATE: January 29, 2021

SUBJECT: STATE ENVIRONMENTAL QUALITY REVIEW FOR 2021 REAL PROPERTY TAX LEVY WARRANTS FOR CITIES AND TOWNS

PROJECT/ACTION: An act of the Board of Legislators fixing and determining the amounts of the County General Fund taxes (for County operating purposes and the County share of the Metropolitan Transportation Authority), Special District taxes (i.e., sewer, water and refuse disposal), and other charges against the various towns and cities in the County; and levying such apportioned amounts for the purposes therein set forth against such towns and cities.

With respect to the State Environmental Quality Review Act and its implementing regulations 6 NYCRR Part 617, the Planning Department recommends that no further environmental review is required because the project/action:

DOES NOT MEET THE DEFINITION OF AN "ACTION" AS DEFINED UNDER SECTION 617.2(b)

MAY BE CLASSIFIED AS TYPE II PURSUANT TO SECTION 617.5(c)():

COMMENTS: None.

DSK/cnm

cc: Andrew Ferris, Chief of Staff

Paula Friedman, Assistant to the County Executive Norma Drummond, Commissioner Cesar Vargas, First Deputy Commissioner of Finance Carla Chaves, Assistant County Attorney

Claudia Maxwell, Associate Environmental Planner

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 18, 2020 presented the 2020 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.

2020 WESTCHESTER COUNTY EQUALIZATION TABLE						
	COUNTY TAXABLE	COUNTY	COUNTY	% OF TOTAL		
MUNICIPALITY	ASSESSED VALUE	RATE	FULL VALUE (\$)	FULL VALUE		
City of Mount Vernon	147,407,240	2.34	6,299,454,701	3.359933%		
City of New Rochelle	264,850,453	2.34	11,318,395,427	6.036879%		
City of Peekskill	63,636,991	2.83	2,248,656,926	1.199363%		
City of Rye	141,466,769	1.6	8,841,673,063	4,715873%		
City of White Plains	284,184,888	2.65	10,723,958,038	5.719825%		
City of Yonkers	461,419,026	2.14	21,561,636,729	11.500305%		
Town of Bedford	592,145,804	10.83	5,467,643,620	2.916271%		
Town of Cortlandt	109,969,796	1.53	7,187,568,366	3.833625%		
Town of Eastchester	101,584,089	1.13	8,989,742,389	4.794848%		
Town of Greenburgh	20,841,712,024	100	20,841,712,024	11.116319%		
Town of Harrison	127,509,182	1.47	8,674,094,014	4.626491%		
Town of Lewisboro	293,818,594	9,88	2,973,872,409	1.586171%		
Town of Mamaroneck	9,776,537,432	100	9,776,537,432	5.214500%		
Town of Mount Kisco	292,048,576	15.78	1,850,751,432	0.987133%		
Town of Mount Pleasant	142,947,173	1.37	10,434,100,219	5.565224%		
Town of New Castle	1,061,235,711	19.06	5,567,868,368	2.969727%		
Town of North Castle	121,368,634	2.38	5,099,522,437	2.719926%		
Town of North Salem	1,396,476,039	97	1,439,666,020	0.767873%		
Town of Ossining	5,189,015,099	100	5,189,015,099	2.767659%		
Town of Pelham	3,500,435,117	100	3,500,435,117	1.867023%		
Town of Pound Ridge	376,190,197	19.05	1,974,751,690	1.053271%		
Town of Rye	8,268,918,427	100	8,268,918,427	4.410383%		
Town of Scarsdale	8,985,025,811	98.8	9,094,155,679	4.850539%		
Town of Somers	499,940,951	11.61	4,306,123,609	2.296752%		
Town of Yorktown	130,617,210	2,23	5,857,273,991	3.124087%		
TOTALS	63,170,461,233		\$187,487,527.225	100.00%		

WESTCHESTER COUNTY TAX COMMISSION

P. Matthew Bonanni, Commissioner

Arry Ferrel, Esq., Commissionar

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Joseph A. Zalno, CPA, Commissioner

12/18/20 Date

<u>/2/15/10</u> Date

12/14/20 Date

12/14/20 Date

ACT NO. 215 of 2020 (As Amended)

AN ACT adopting the County Budget and making appropriations and levying real property taxes for the conduct of the County Government for the year Two Thousand Twenty-One.

Be it enacted by the Board of Legislators of the County of Westchester as follows:

Section 1. The accompanying County Budget including the current plan and the capital program for the County of Westchester and the several districts therein, as listed below, is hereby adopted for the fiscal year Two Thousand and Twenty-One:

County of Westchester

Environmental Facilities, Department of Blind Brook Sanitary Sewer District Bronx Valley Sanitary Sewer District Central Yonkers Sanitary Sewer District Hutchinson Valley Sanitary Sewer District Mamaroneck Valley Sanitary Sewer District New Rochelle Sanitary Sewer District North Yonkers Sanitary Sewer District Ossining Sanitary Sewer District Peekskill Sanitary Sewer District Port Chester Sanitary Sewer District Saw Mill Valley Sanitary Sewer District South Yonkers Sanitary Sewer District Upper Bronx Valley Sanitary Sewer District North Yonkers Pump Station Joint Treatment Plant (Yonkers) Water Agency County Water District No. 1 County Water District No. 2 County Water District No. 3 County Water District No. 4 Refuse Disposal District No. 1

Section 2. During the Calendar Year 2021, the Commissioner of Finance shall verify and provide the Board of Legislators quarterly with a statement of the County's cash flow for the General Fund.

Section 3. The several amounts specified in the above mentioned budget under the column heading "Allowed 2021" or so much of such amount as shall be sufficient to accomplish the purposes designated are hereby appropriated for such purposes under the following general classifications:

Personal Service (Code 100 and 101) Purchase of Equipment (Code 200) Materials and Supplies (Code 300) Expenses (Code 400 and 599) Relief (Code 501) County Debt Service (Agency 51) Miscellaneous (Agency 52) Capital Projects Section 4. Within 30 days after the close of the Second Quarter and the Fourth Quarter for the Calendar Year 2021, the Commissioner of Finance shall verify and provide the Board of Legislators with:

(i) A combined statement of the County's cash balances for all accounts

(ii) A statement of the County's cash balances for all enterprise funds

Section 5. With respect to the Executive Branch of County government, the positions shown in the budget are hereby authorized, created and/or continued and the number appearing on the line items of the positions shall be the number of positions under such title.

Section 6. All elective officers, appointive officers and other positions are to be paid at salaries set in accordance with the provisions of the personnel rules and amendments thereto adopted by this Board and with respect to the Executive Branch of County government, may be filled only in accordance with procedures approved by the County Executive.

Section 7. Where personal service is required to accomplish the intended purpose of an appropriation, such personal service may be employed in accordance with the provision of the personnel rules and amendments thereto adopted by the Board, when approved and allocated by the Budget Director as appropriate.

Section 8. Where personnel are employed under a trust or grant, such employment shall terminate at the expiration of the funds provided by the trust or grant.

Section 9. The Commissioner of Finance is hereby authorized to advance from funds on hand to Year 2021 Budget accounts such amounts as may be required, pending receipt of taxes and/or other revenues.

Section 10. Transfer of appropriations between departments and transfer of appropriations between a department and the Miscellaneous Budget are made upon the prior recommendation of the County Executive with the prior authorization of the County Board of Legislators.

Section 11. Transfer of appropriations between general classifications of expenditures within the same department and transfers of appropriations between account lines in the Miscellaneous Budget are made with the prior authorization of the County Executive on the recommendation of the Budget Director and with the prior approval of the Committee of the County Board designated by resolution of such Board.

Section 12. The "Trusts" section presented after the operating budget of a department is provided for informational purposes only. Adoption of this budget act shall not be considered to be acceptance of any grant requiring the expenditure of County funds.

Section 13. The invalidity of any provisions, paragraphs, or portions of this Act shall have no effect upon the validity of any other part or portion hereof. Should any provision(s) of this Act be held by a court of competent jurisdiction to be invalid or for any reason unenforceable, the remainder shall nonetheless be of full force and effect.

Section 14. The amounts of the County and Special District Taxes for 2021 resulting from the County Budget are hereby fixed and determined as indicated below:

County of Westchester: Metropolitan Transportation Authority Metropolitan Commuter Transportation Mobility Tax County Operating Purposes Total County	29,136,509 1,456,000 537,986,491	568,579,000
Special Districts:		
Blind Brook Sanitary Sewer District		6,752,861
Bronx Valley Sanitary Sewer District		21,444,541
Central Yonkers Sanitary Sewer District		1,251,087
Hutchinson Valley Sanitary Sewer District		5,231,113
Mamaroneck Valley Sanitary Sewer District		16,797,409
New Rochelle Sanitary Sewer District		16,747,222
North Yonkers Sanitary Sewer District		4,184,224
Ossining Sanitary Sewer District		3,214,990
Peekskill Sanitary Sewer District		4,123,303
Port Chester Sanitary Sewer District		2,703,610
Saw Mill Valley Sanitary Sewer District		12,246,305
South Yonkers Sanitary Sewer District		1,542,009
Upper Bronx Valley Sanitary Sewer District		1,040,263
County Water District No. 1		4,098,523
Refuse Disposal District No. 1		47,718,254

Section 15. The foregoing amounts are hereby levied and assessed upon the real property liable therefore in the County, and in the several special districts indicated.

Section 16. This ACT shall take effect immediately.

DATED: December _____, 2020 White Plains, New York STATE OF NEW YORK

WESTCHESTER COUNTY

SS.

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I HEREBY CERTIFY that I have compared the foregoing Act, Act No. 215 – 2020 (as amended) with the original on file in my office, and that the same is a correct transcript therefrom, and of the whole, of the said original Act, which was duly adopted by the County Board of Legislators, of the County of Westchester on December 14, 2020, and approved by the County Executive on December 16, 2020.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of said County Board of Legislators on this 18th day of December, 2020.

Malika Vanderberg

The Clerk of the Westchester County Board of Legislators

County of Westchester, New York

