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Westchester County Tax Commission

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WESTCHESTER COUNTY REAL PROPERTY TAX EQUALIZATION

The following generally explains New York State's equalization process for property tax purposes that affects Westchester County. Please note that no community is singled out or given any preferential treatment over another.

STEP 1) Each City & Town Assessor provides the County, i.e., this office, with the Taxable Assessed Value of their Municipality.

STEP 2) The Total Taxable Assessed Value is then divided by an "Equalization Rate" to arrive at the Full Value for each Municipality.

The "Equalization Rate" indicates the percentage of Full Value the New York State Office of Real Property Services has determined that a Municipality's assessment roll reflects as of July 1st of the year preceding the assessment roll.

STEP 3) The sum total of the Full Value for all 6 Cities & 19 Towns is added together. The result is the County Full Value.

STEP 4) The Full Value of each City and Town is then divided by the County Full Value to determine what percentage of the County Full Value the City or Town Represents, i.e., the City or Town Share.

Please also consider that...

- Property values change differently from year to year and from municipality to municipality.
- The amount of new construction or improvements made to property is different from year to year and from municipality to municipality.
- Assessment Rolls are adjusted due to Board of Assessment Review and or Court Decisions (Small Claims Assessment Review or Certiorari) from year to year and from municipality to municipality.

If the Full Value of each Municipality remained the same or changed in the exact same way, we could tell you one (the same) percentage increase for each municipality's share of the County Bill. However, since each City or Town's Share changes from year to year, so does each Municipality's portion of the County Bill.

If your Municipality's measured Full Value has gone up more in comparison to most other Municipalities, your Municipality's share of the of the County Tax Levy will be greater. If your Municipality's measured Full Value has gone down more in comparison to most other Municipalities, your Municipality's share of the of the County Tax Levy will be less. I hope this gives you a better understanding of the process. The Westchester County Equalization Table and other property tax information is available on the Tax Commission's web pages @ www.westchestergov.com/taxcommission/.

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