



## MICHAELIAN BUILDING PUBLIC ENTRANCE

Starting Monday, Aug. 1, 2022, public access to 148 Martine Ave., the Michaelian Building, will only be granted through Court Street. As was the case prior to construction, employees will have access to the basement with their ID cards.

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## Budget Process

Westchester County government is on a calendar year budget.



Here is an overview of the process and the steps required by the County Charter and what residents can do to stay involved.

### **The County Executive proposes a budget and submits it to Board of Legislators.**

By County Charter the budget must be submitted by Nov. 10. At the discretion of the County Executive, it may be submitted earlier.

The County Executive proposes operating, capital as well as the refuse, water and sewer districts budgets.

On the date the budgets are proposed to the Board of Legislators, they will be published online

(</component/content/?id=2555&Itemid=300320>).

### **Once it receives the proposed budget, the Board of Legislators begins its review.**

The Board of Legislators' Budget and Appropriation Committee schedules meetings with department heads to discuss the specifics within individual departments as proposed by the County Executive. These meetings are open to the public to attend, but usually not to speak.

According to the County Charter, additions to the proposed budget are to be made by the first Monday in December. All legislators have the ability to make additions. The public may also [contact individual legislators](#)

The Board of Legislators contracts with an independent accounting firm to review, analyze and make recommendations of the proposed budget. The Budget and Appropriation Committee schedules two meetings – one at which the auditors provide a preliminary oral report and one at which a more formal final report of the auditors' findings are reviewed.

The board engages the public for input on the budget. This usually includes two public comment sessions before the deadline for additions, as well as a final formal Charter-mandated public hearing in the Legislative Chambers.

The legislature continues to review the proposed budget in committee. In advance of the scheduled vote, the Committee on Budget Appropriations issues a report with its recommended deletions (if any) to the Board of Legislators.

The Board of Legislators, in a public session, debates the budget. There are often votes on individual changes included in the budget committee's report as well as other changes suggested from the floor by legislators. At this point, nothing new may be added; there may only be deletions.

Following debate, an operating budget is adopted, as well as the district budgets (refuse, water, and sewer) and capital budget. Adoption requires nine votes of the 17-member board. The board also votes to "apportion the tax levy." (See below for more on this.)

The budget, upon adoption by the Board of Legislators is submitted to the county executive. The county executive may sign the budget as adopted by the Board of Legislators or issues any vetoes.

If there are any vetoes, the Board of Legislators may at its discretion choose to attempt to override any or all of the vetoes. This takes a 2/3 vote (12 legislators). If a veto is overridden, the item is back in the final budget; if it is "sustained," the item is not part of the budget.

By law, the budget must be finalized by Dec. 27.

### **Apportionment of Taxes**

The taxes collected by the county government account for about 12 to 18 percent of a property owner's full tax bill. (Other tax revenue goes to schools and local governments, as well as special districts such as water, sewer and solid waste.)

The final adopted budget includes a "county property tax levy" – an amount that must be collected from county property taxes to balance the budget.

How this is apportioned among the property owners of Westchester is complicated. The county government does not assess property; rather, it relies on assessments done by local cities and towns.

Because cities and towns assess property differently and at varying degrees of value, an "equalization" rate determined by the state is factored in. This way all taxable property is looked at the same way.



Westchester County then sends a proportionate tax bill to its local towns and cities. For example, if it is determined that a community has 10 percent of all taxable property value, in the county, the community gets a bill for 10 percent of the tax levy.

The local communities take this tax bill and apportion it to their residents based on assessed values. The cities and towns act as the tax receivers (collectors) for the county government.

Additional information on Real Property Taxation in Westchester County is available from the [Tax Commission \(/tax-commission\)](#).

## COUNTY BUDGET

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