

New York State Department of Taxation and Finance
 Office of Real Property Tax Services
 WA Harriman State Campus
 Albany, New York 12227

Notice of Tentative State Equalization Rate
 for the 2016 Assessment Roll

Stephen Pappalardo, Manager
 Town of Scarsdale
 Village/Town Hall
 1001 Post Road
 Scarsdale, NY 10583

County of Westchester
 Town of Scarsdale

Tentative Equalization Rate: * 89.14 *

HEARING DATE:
 11/8/16 10:00 AM

HEARING PLACE: Office of Real Property Tax
 Services
 WA Harriman State Campus
 Albany, New York

On 10/12/2016 the State Office of Real Property Tax Services established a tentative 2016 State equalization rate of 89.14 for your municipality. This equalization rate was computed using data from your municipality's tentative assessment roll. If final assessment roll data produces a significantly different rate, we will recompute the equalization rate and notify you.

This tentative rate is 10.9 percent different than the "local stated level of assessment (LOA)" declared by the assessor and displayed on your tax bills. The tentative equalization rate indicates the level at which a municipality is assessing property in relation to its full market value, as measured by the Office of Real Property Tax Services. The tentative equalization rate does not support your LOA. It is important that the stated LOA closely approximate the actual level of assessment in the municipality. If the stated LOA on the tax bills is substantially different than the actual level of assessment, it may impede the ability of taxpayers to determine whether they have been fairly assessed. We recommend that you examine your assessment roll for inequities and consider another reassessment.

A copy of the data reports showing the computation of the tentative State equalization rate is being sent to your assessor. If class equalization rates have been established for your assessing unit, they are provided on the attached list.

The full value standard of the tentative 2016 State equalization rate is the total full value as of July 1, 2015. The percentage change in the estimate of full value between the 2015 State equalization rate and the 2016 State equalization rate due to the change in full value standard for your municipality is 12.2%. The percentage change for the other municipalities in your county is shown on the enclosed report.

A written complaint and all evidence which you wish to submit in support of that complaint must be mailed or hand delivered to Darlene A. Maloney, Assistant to the State Board, at the Albany office of the State Board at the above address at least five days before the hearing date set forth above. The complaint must be made on the RP-6085 complaint form and signed by the chief executive officer or legal representative. Please refer to Subpart 8186-15 of the rules and the State Equalization Rate and Complaint Process booklet when preparing supporting documentation if you file a complaint. The complaint booklet is available on the Taxation and Finance website at http://www.tax.ny.gov/research/property/assess/rate_doc.htm or you may contact your ORPTS regional office or Brian Moon or Kim Lee in Equalization Support Services in Albany at (518) 474-5666.

THE COMPLAINT FORM AND SUPPORTING DOCUMENTATION DEADLINE IS: 11/3/2016

The hearing itself is not an adjudicatory proceeding. You will, however, have the opportunity to explain the written materials previously submitted, and/or to offer oral statements in support of your complaint. As the duly authorized representative of the State Board, the hearing officer will communicate your comments, in summary form, to the Board. Staff will review the written documentation you submitted in support of your complaint, to determine whether to recommend to the Board that changes be made in the calculation of the State equalization rate.

The State Board will meet on February 1, 2017 in Albany. We will notify you of the recommendation and the exact time and location of the Board meeting.

cc: Ms. Nanette J. Albanese, Appointed Assessor
 Town of Scarsdale
 Office of the Assessor Town/Village of Scarsc
 1001 Post Road
 Scarsdale, NY 10583

2016 Equalization Rate Status

Municipal Code	Municipal Name	(A) 2015 State Equalization Rate	(B) 2016 State Equalization Rate and Status	(C) Percentage Change in Estimate of Full Value
550800	City of Mt Vernon	3.20	3.32 Final	-3.61%
551000	City of New Rochelle	2.93	2.91 Final	0.69%
551200	City of Peekskill	3.73	3.65 Final	2.19%
551400	City of Rye	1.71	1.64 Tentative	4.27%
551700	City of White Plains	3.30	3.20 Final	2.39%
551800	City of Yonkers	3.00	3.00 Final	-1.11%
552000	Town of Bedford	10.22	10.50 Final	-2.67%
552200	Town of Cortlandt	1.84	1.71 Final	7.60%
552201	Village of Buchanan	1.24	2.07 Final	-40.10%
552203	Village of Croton-on-Hudson	3.92	3.86 Final	1.55%
552400	Town of Eastchester	1.27	1.22 Final	4.10%
552401	Village of Bronxville	100.00	100.00 Final	2.25%
552403	Village of Tuckahoe	1.45	1.30 Final	10.35%
552600	Town of Greenburgh	3.09	No Rate Yet	
552603	Village of Dobbs Ferry	3.24	3.01 Final	5.98%
552605	Village of Elmsford	3.41	3.20 Final	5.60%
552607	Village of Hastings-on-Hudson	3.12	2.86 Tentative	9.09%
552611	Village of Tarrytown	2.74	2.51 Final	7.17%
552800	Town of Harrison	1.60	1.60 Final	0.00%
553000	Town of Lewisboro	9.90	9.88 Tentative	0.20%
553200	Town of Mamaroneck	100.00	100.00 Final	2.05%
553201	Village of Larchmont	1.50	1.50 Final	-0.35%
553400	Town of Mount Pleasant	1.48	1.52 Final	-2.63%
553401	Village of Sleepy Hollow	24.05	23.90 Final	1.45%
553403	Village of Pleasantville	9.46	8.83 Final	6.74%
553600	Town of New Castle	19.34	19.50 Final	-0.82%
553800	Town of North Castle	2.25	2.34 Final	-3.85%
554000	Town of North Salem	11.39	11.17 Final	1.97%
554200	Town of Ossining	5.65	100.00 Tentative	2.40%
554400	Town of Pelham	100.00	100.00 Tentative	3.14%
554600	Town of Pound Ridge	17.74	18.26 Tentative	-2.85%
554800	Town of Rye	100.00	100.00 Tentative	0.64%

Column C is the percentage change in the estimate of full value between the 2015 State equalization rate and the 2016 State equalization rate due to the change in full value standard.

This percentage change is important because county and school taxes are apportioned according to a municipality's share of the full value of the county or the school. A municipality will be apportioned a larger share of the tax levy if its full value increases by a larger percentage than others, or if its full value decreases less than the decrease for other municipalities in the county or school.

The information shown in columns B and C is subject to change as the other tentative rates are established in the county and as rates are finalized after the completion of rate complaint processing. You will be sent a complete report when we have established 2016 State equalization rates for all municipalities in your county.

2016 Equalization Rate Status

Municipal Code	Municipal Name	(A) 2015 State Equalization Rate	(B) 2016 State Equalization Rate and Status	(C) Percentage Change in Estimate of Full Value
555000	Town of Scarsdale	100.00	89.14 Tentative	12.18%
555200	Town of Somers	12.95	13.25 Final	-2.26%
555400	Town of Yorktown	2.56	2.46 Final	4.07%
555600	Town of Mount Kisco	17.56	17.44 Final	0.69%
555601	Village of Mount Kisco	8.58	8.46 Final	1.42%

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