

MEETING NOTICE

Town of Scarsdale

A special meeting of the Scarsdale Town Board of the Town of Scarsdale is scheduled for Tuesday, April 28, 2020. This meeting will commence immediately following the Village Board Meeting scheduled for 7:00 PM. The meeting will be conducted via Zoom video conferencing service. Members of the public wishing to participate in the meeting can do so via online at <https://zoom.us/s/516395144>, or call into the meeting by dialing 1-929-436-2866 and entering the Meeting ID: 516-395-144. Those participating in the Village Board meeting at the time the Town Board meeting commences do not need to do anything as they will already have access.

Agenda:

1. The Town Board will consider ratification of Governor Cuomo's Executive Order No. 202.22, and a local law amendment of Section 283.221 of Chapter 283 of the Laws of Westchester County pertaining to penalties for late payment of Westchester County Taxes, County Special District Taxes and Assessments.

CS: 04-27-2020

E-MAIL: Journal News (Lohud)
Scarsdale 10583
Scarsdale Hamlet Hub
Scarsdale Inquirer
The Daily Scarsdale

cc: Lobby Bulletin Board

RESOLUTION RE: WAIVER OF PENALTIES ON WESTCHESTER COUNTY TAXES, SPECIAL DISTRICT TAXES AND ASSESSMENTS

WHEREAS, by Executive Order No. 202.22 issued on April 20, 2020, the Governor has required that towns in Westchester County waive payment of penalties for late payment of County taxes for operating purposes, Special Districts and Assessments up to July 15, 2020, provided such towns apply the Westchester County Executive's criteria for the determination of hardship due to COVID-19; and

WHEREAS, by local law passed by the Westchester County Legislature on April 17, 2020, and signed into law by the County Executive on April 27, 2020, (the "County Law") Section 283.221 of Chapter 283 of the Laws of Westchester County was amended to provide that for calendar year 2020 only, the penalties for late payment of County Taxes for operating purposes, Special District Taxes and Assessments after the levy thereof shall be as follows:

- If paid after April 30 and prior to June 01: One-half percent penalty
- If paid from June 01 through July 15: 1% penalty
- If paid from July 16 through July 31: 5% penalty
- If paid during the months of August and September: 7% penalty; and

WHEREAS, the Scarsdale Town Board wishes to ratify the application of Executive Order No. 202.22 and the County Law for the benefit of owners of real property in the Town of Scarsdale; now, therefore, be it

RESOLVED, that the provisions of Executive Order No. 202.22, and of the applicable amendments to Chapter 283 of the Laws of Westchester County pertaining to the late payment of taxes for County operating purposes, Special Districts and Assessments, are hereby ratified for County and County Special District Taxes and Assessments for the Town of Scarsdale.

Submitted by: Mayor Marc Samwick
Date: April 27, 2020
For: April 28, 2020



State of New York

Executive Chamber

No. 202.22

EXECUTIVE ORDER

Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency

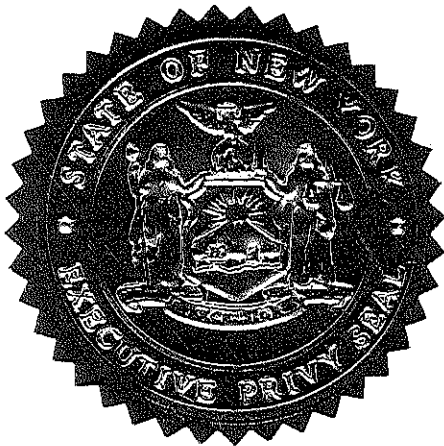
WHEREAS, on March 7, 2020, I issued Executive Order Number 202, declaring a State disaster emergency for the entire State of New York; and

WHEREAS, both travel-related cases and community contact transmission of COVID-19 have been documented in New York State and are expected to be continue;

NOW, THEREFORE, I, Andrew M. Cuomo, Governor of the State of New York, by virtue of the authority vested in me by Section 29-a of Article 2-B of the Executive Law to temporarily suspend or modify any statute, local law, ordinance, order, rule, or regulation, or parts thereof, of any agency during a State disaster emergency, if compliance with such statute, local law, ordinance, order, rule, or regulation would prevent, hinder, or delay action necessary to cope with the disaster emergency or if necessary to assist or aid in coping with such disaster, I hereby temporarily suspend or modify, for the period from the date of this Executive Order through May 20, 2020 the following:

- Article 5 of the Real Property Tax Law, and analogous provisions of any other general or special laws that require a tentative assessment roll to be filed on or before June 1, 2020, to allow the tentative and final assessment rolls to be filed, at local option, up to 30 days later than otherwise allowable, to allow an assessing unit to set a date for hearing assessment complaints that is at least 21 days after the filing of the tentative roll, to allow notice of the filing of the tentative roll to be published solely online so long as the date for hearing complaints is prominently displayed, to suspend in-person inspection of the tentative roll, and to allow local Boards of Assessment Review to hear complaints remotely by conference call or similar service, provided that complainants can present their complaints through such service and the public has the ability to view or listen to such proceeding;
- Section 1212 of the Real Property Tax Law, to the extent necessary to allow the commissioner of taxation and finance to certify final state equalization rate, class ratios, and class equalization rates, if required, no later than ten days prior to the last date set by law for levy of taxes of any municipal corporation to which such equalization rate, class ratios, and class equalization rates are applicable;
- Section 1512(1) of the Real Property Tax Law and Sections 283.291 and 283.221 of the Laws of Westchester County, are suspended to allow the County Executive to negotiate with any town supervisor or mayor of any city, to accept a lesser percentage of taxes, special ad valorem levies or special assessments which are otherwise due on May 25, provided that in no event shall any town or city be required to pay more than sixty percent. The County Executive is empowered to determine whether or not penalties for late payment or interest are able to be waived dependent on whether or not such town or city applies the County Executive's criteria for determining hardship due to COVID-19;

- Section 283.221 of the Laws of Westchester County is further suspended to the extent necessary to require the supervisor of a town, to waive payment of penalties for late payment of county and county district taxes under section 283.221 up to July 15, 2020, and waive payment of penalties for late payment of town and town district taxes and assessments in the same manner, provided such town applies the County Executive's criteria for the determination of hardship due to COVID-19;
- Section 1512(1) of the Real Property Tax Law and any penalty provision of the tax code of a city within Westchester County is further suspended to the extent necessary to allow the mayor of that City to waive the payment of penalties for late payment of county and county district taxes and to further waive payment of penalties for late payment of city and city district taxes and assessments in the same manner, provided such city applies the County Executive's criteria for the determination of hardship due to COVID-19;
- Section 5-18.0(2) of the Nassau County Administrative Code, to the extent necessary to allow the Nassau County Executive to extend until June 1, 2020, the deadline to pay without interest or penalty the final one-half of school taxes upon real estate in such county.



G I V E N under my hand and the Privy Seal of the
State in the City of Albany this
twentieth day of April in the year two
thousand twenty.

BY THE GOVERNOR

A handwritten signature in black ink, appearing to be "M. C.", written over a horizontal line.

Secretary to the Governor

A handwritten signature in black ink, appearing to be "Andrew Cuomo", written over a horizontal line.

TO: HONORABLE BOARD OF LEGISLATORS
COUNTY OF WESTCHESTER

Your Committee has reviewed “A LOCAL LAW amending Chapter 283 of the Laws of Westchester County relating to the Westchester County Tax Law.” COVID-19 continues to wreak havoc on the world’s peoples and economies. In the United States, as businesses shut down or pare back, millions of workers have already been laid off, leaving many to be concerned as to how they will pay their bills.

Your Committee advises that the spread of COVID-19 has had major effects on the health of individuals, the health of the economy, and the finances of government. There has been and will continue to be severe economic effects, such as loss of income due to loss of employment, closure of businesses and sickness or death. Executive Orders issued by the Governor pursuant to his emergency declaration have resulted in the closure of various businesses and have limited business activity to only essential business and essential services. County residents have experienced layoffs and loss of work. In addition, fear and uncertainty will lead to difficult-to-predict responses, including panic selling in the stock market and further cutbacks in consumption to conserve resources. Stock market selloffs and associated uncertainty are likely to impact financial service industries severely.

In response to the COVID-19 crisis the tax filing dates for federal and New York State income taxes have been extended from the April 15, 2020, due date to July 15, 2020. Your Committee finds that Westchester County should pursue a viable option to assist the residents of Westchester County at this difficult time. Accordingly, in an effort to ease the real property tax burden for many taxpayers in the County, this proposed law, if adopted, would amend the Westchester County Tax Law to

authorize towns in Westchester County to reduce penalties for the late payment of county, county district, town and town district taxes or assessments until July 15, 2020, as follows: For the calendar year 2020 only, the penalties for the neglect to pay the county, county district, town and town district taxes or assessments after the levy thereof; if paid during the month of April, no penalty; if paid during the month of May, one half percentum; if paid during the months of June and up until July 15, 2020, one percentum; if paid from July 16, 2020 until July 31, 2020, five percentum, if paid during the months of August and September, seven percentum. The July 15, 2020, date coincides with the extended deadline to file New York State and federal income taxes. Penalties could therefore be reduced for a two and one-half month period including the months of May and June and up to July 15.

Under the proposed legislation, no town is required to offer the temporary reduction of penalties and may choose to opt-out of this provision of law, in whole or only with respect to town and town district taxes or assessments. This law would only be effective in the calendar year 2020 and will expire on December 31, 2020. Cities in Westchester County, which are not subject to the Westchester County Tax Law, may choose to amend their respective City tax laws to reduce penalties for late payment of county, county district and city taxes or assessments in 2020.

As you know, this Honorable Board must comply with the requirements of the State Environmental Quality Review Act ("SEQRA"). Your Committee is advised that the Department of Planning has reviewed the applicable SEQRA regulations, and has concluded that this proposed Local Law is not an action, which requires any environmental review. Your Committee concurs with that conclusion.

Your Committee, after careful consideration, recommends the adoption of this Local Law.

Dated: _____, 2020
White Plains, New York

COMMITTEE ON

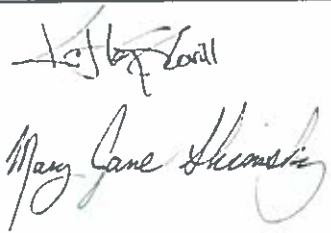

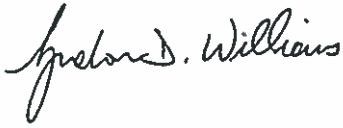


Sdk-4/2/20

Attachment: LOCAL LAW-Amending Westchester County Tax Law-SIGNED BY COMMITTEE (12598 : LOCAL LAW-Amending Westchester

Dated: April 3, 2020

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.


		Without prejudice (WOP) 
		
	Catherine F. Parker	
		
 		
		
Without prejudice (WOP) 		

Legislation

Budget & Appropriations

Attachment: LOCAL LAW-Amending Westchester County Tax Law-SIGNED BY COMMITTEE (12598 : LOCAL LAW-Amending Westchester

TO: Justin Adin, Associate County Attorney
Department of Law

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

DATE: April 1, 2020

SUBJECT: STATE ENVIRONMENTAL QUALITY REVIEW FOR
WAIVER OF TAX PENALTIES

PROJECT/ACTION: Adoption of a local law to amend Chapter 283 of the Laws of Westchester County that will allow for a waiver and adjustment in penalties for nonpayment of county and county district taxes due to hardship for taxes owed in in the first half of the year 2020.

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
Claudia Maxwell, Associate Environmental Planner

FISCAL IMPACT STATEMENT

SUBJECT: RPT Late Penalty Waiver 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 _____

Source of Funds (check one): Current Appropriations Transfer of Existing Appropriations

Additional Appropriations Other (explain)

Identify Accounts: _____

Potential Related Operating Budget Expenses: Annual Amount \$ _____

Describe: _____

Potential Related Operating Budget Revenues: Annual Amount _____

Describe: _____

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

Current Year: _____

Next Four Years: _____

Prepared by: Gideon Grande

Title: Deputy Director

Department: Budget

Date: April 2, 2020

Reviewed By: 

Budget Director

Date: 4/2/20

Attachment: LOCAL LAW-Amending Westchester County Tax Law-SIGNED BY COMMITTEE (12598 : LOCAL LAW-Amending Westchester

LOCAL LAW INTRO. NO. - 2020

A LOCAL LAW amending Chapter 283 of the Laws of Westchester County relating to the Westchester County Tax Law.

BE IT ENACTED by the County Board of the County of Westchester as follows:

Section 1. Section 283.221 of Chapter 283 of the Laws of Westchester County is hereby amended to read as follows:

Sec. 283.221. - Penalties.

1. The following scale of penalties is hereby prescribed for the neglect to pay the state, county, county district, town and town district taxes or assessments after the levy thereof; if paid during the month of April, no penalty; if paid during the month of May, two percentum; if paid during the months of June and July, five percentum; if paid during the months of August and September, seven percentum.

2. Where said taxes are estimated as provided in section 283.191, then the part of said tax which becomes payable on February 1 of each year, if paid during the month of February, no penalty; if paid during the month of March, two percentum; if paid during the months of April and May, five percentum; if paid during the months of June and July, six percentum; if paid during the month of August, seven percentum.

3. Where said taxes are estimated as provided in section 283.191, then that part of said tax which becomes payable on June 1 of each year, if paid during June, no penalty; if paid during the month of July, two percentum; if paid during the month of August, five percentum.

3A. For the calendar year 2020 only, the penalties for the neglect to pay the county, county district, town and town district taxes or assessments after the levy thereof; if paid during the month of April, no penalty; if paid during the month of May, one half percentum; if paid during the months of June and up until July 15, 2020, one percentum; if paid from July 16, 2020 until July 31, 2020, five percentum, if paid during the months of August and September, seven percentum.

- a. No town shall be required to offer a temporary reduction of penalties as set forth in this section for late payment of county, county district, town and town district taxes or assessments and may choose to opt-out of this provision of law, in whole or only with respect to town and town district taxes or assessments.
- b. Nothing in this law shall amend or suspend any other provision of Chapter 283, nor relieve any town supervisor from paying 60 percent of the taxes, special ad valorem levies and assessments, if any, due to the County Commissioner of Finance

by May 25, 2020, and from paying the balance to the County Commissioner of Finance by the October 15, 2020, as provided in section 283.291.

§ 2. This Law shall take effect immediately and expire on December 31, 2020.