

**SPECIAL TOWN BOARD MEETING**

Video Conference  
Town of Scarsdale  
April 28, 2020

A Special Meeting of the Town Board of Scarsdale was held via video conference on Tuesday, April 28, 2020 at 10:00 p.m.

Present were Mesdames Crandall, Veron & Waldman; and Messrs. Arest, Lewis, Ross, and Samwick. Also present were Village Manager Pappalardo, Deputy Village Manager Code, Assistant Village Manager Richards, Town Counsel Pozin, Town Clerk Conkling, and Assistant to the Village Manager Katzin.

Mr. Samwick presided.

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**Resolution**

Trustee Arest introduced the following resolution regarding Waiver of Penalties on Westchester County Taxes, Special District Taxes and Assessments.

Trustee Arest stated that this resolution is in regard to a partial waiver of penalties on Westchester County taxes, Special District taxes and assessments. He stated that for some time now, the Board has been working to make sure that they can do everything that they are legally able to do to help the taxpayers. He stated that originally, the County Executive had proposed that there would be a complete waiver of penalties as long as certain taxpayers met a hardship criteria. The County legislature came up with their own plan, with the County Executive, that if taxes are paid after the April 30th deadline and prior to June 1st, there would be a one-half percent penalty for everyone.

If the taxes are paid from June 1st through July 15th it is a 1% penalty; if paid from July 16th through July 31st it is a 5% penalty, and if paid during the month of August and September, it is a 7% penalty. This was passed by the Westchester County legislature on April 17th and has subsequently been signed by County Executive Latimer.

Mr. Arest stated that the County Executive is still working with Governor Cuomo because he liked his plan better, or at least thought that in conjunction, it would be helpful. And obviously, the Board will take anything that will help the residents. An Executive Order was issued on April 20th which requires towns in Westchester County to waive payment of penalties completely for late payment, but only up to July 15, 2020 and provided that such towns apply to the Westchester County Executive's criteria for the determination of hardship due to COVID-19 – in this way it goes back to his original plan as well.

Although the Board may not actually need this resolution, Town Counsel recommended it be adopted by the Town Board, because there was a little bit of uncertainty about whether the Town has to opt out or opt in.

Mr. Arest stated that the Board is adopting this resolution just to make sure that there is no possibility of error and the Board is affirming that they want to participate in every way that they can.

Village Manager Pappalardo stated that there is a hardship criteria that needs to be met, and that threshold and that criteria were based on previous language that the Westchester County Executive and many of the municipal officials had proposed. He stated that what the County Executive did that now is he has a law that would be applicable to all tax payers and although they don't waive the penalties for late payment, there's a significant step down in the percentage of payment. So really the two differences is that in the State EO there's no opt in clause, but the late penalties are waived.

Mr. Samwick stated that to clarify, as a Village with a June 1<sup>st</sup> Fiscal Year, we are not in a position to waive fees.

Upon motion entered by Ms. Waldman, seconded by Mr. Arest, the following resolution regarding an Appointment to the Town Board of Assessment Review was approved by the vote indicated below:

**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.

<u>AYES</u>	<u>NAYS</u>	<u>ABSENT</u>
Mr. Arest	None	None
Ms. Crandall		
Mr. Lewis		
Mr. Ross		
Ms. Veron		
Ms. Waldman		
Mr. Samwick		

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Public Comments

Mr. Samwick stated that as it was after 10:00 p.m. and as this meeting started an hour earlier than usual, there will not be time for public comment.

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Mr. Samwick thanked Village staff for everything that they have been doing. It is really an unprecedented time and staff are doing things that nobody anticipated. Staff is rolling up their sleeves and getting it done and delivering essential services, day in and day out. The Village of Scarsdale thanks staff for their tremendous effort and it is much appreciated.

Mr. Samwick stated they he would also like to thank all Scarsdale healthcare workers. There are a number of health care workers in the community and what they are doing, day in and day out, is also really remarkable.

Mr. Samwick noted that Trustee Waldman, a physician has taken the Governor's call for medical professionals and has been volunteering at White Plains hospital on the front lines, and so we thank you as well.

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There being no further business to come before the Board, the meeting was adjourned at 10:15 P.M. on a motion entered by Ms. Crandall, seconded by Mr. Ross, and carried unanimously.

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Donna M. Conkling  
Town Clerk