

14 Wakefield Road
Scarsdale, NY 10583
October 2, 2016

Scarsdale Village Mayor and Trustees
Scarsdale Village Hall
1001 Post Road
Scarsdale, New York 10583
[via email: mayor@scarsdale.com, clerk@scarsdale.com]

Dear Mayor Mark and Scarsdale Village Trustees:

We attended the September 27, 2016, Village Trustee meeting at which Deputy Mayor Marc Samwick, who chaired the meeting, indicated that Village leaders are considering asking the NY State Legislature for legislation authorizing “phase in” of the increased tax assessments resulting from the 2016 revaluation. As described, the phase-in might spread the increase for those with the most substantial increased valuations—e.g., 25 percent and higher—over three years.

Under this proposal, the decreased taxes due to the 2016 revaluation accruing to those with the largest houses would be put into effect immediately, not phased in. As discussed at the meeting, this asymmetric treatment of Scarsdale property owners would result in a reduction in total Village revenues. This reduction, in turn, would be compensated for by immediate significant tax increases to everyone else. The solution, of course, is that the benefits of the irrational 2016 revaluation for those who received the largest tax reductions should be phased in on the same schedule as the tax increases to those who were most harmed.

However well intended, the proposed asymmetric treatment—phasing in of tax increases and immediately applying tax reductions—may well constitute a denial of equal protection of the law and the taking of property without due process of law to all those harmed by this proposal.

Sincerely,

Michele Braun & Norman W. Bernstein
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