

## Donna Conkling

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**From:** Mayor  
**Sent:** Tuesday, January 02, 2018 11:24 AM  
**To:** Donna Conkling  
**Subject:** Fw: Prepaying 2018 taxes

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From: DAVID LEE <dleetax@gmail.com>  
Sent: Saturday, December 16, 2017 11:12 AM  
To: Mayor; Dan Hochvert  
Subject: Prepaying 2018 taxes

Hi Dan, I watched portions of the last board meeting and was appreciative of the efforts of the staff to try to permit prepayment of 2018 property taxes in 2017.

Alas, I just read this morning in the Times that, in a move that I think of as unprecedented in its nastiness and so clearly targeted at the high tax states, the Congress actually included a provision in the new tax bill that prohibits taxpayers from prepaying 2018's state and local income or property taxes in 2017 in order to deduct them in 2017.

Since I practice in the tax field, I feel myself pretty knowledgeable about how tax laws are written. I don't ever remember any tax law having this kind of outreach to purposely produce a negative impact on taxpayers. By contrast, there are often times when sweeteners are added to provide deductions or exemptions to favored individuals or business sectors. But this negative Insertion into new tax law targeting a particular segment of citizenry, is in my experience never done... until now.

Regardless, thanks for all your very hard work that you continue to do for our community. You're terrific.

David

Sent from my iPhone