

Donna Conkling

From: Mayor
Sent: Tuesday, January 02, 2018 11:58 AM
To: Donna Conkling
Subject: Fw: School Taxes

From: David Siegel <david@siegel.com>
Sent: Thursday, December 28, 2017 11:22 PM
To: Carl Finger; Dan hochvertdan.hochvert; Deborah Pekarek; Jane Veron; Marc Samwick; Matthew Callaghan; Mayor; Seth Ross; Steve Pappalardo
Subject: School Taxes

Dear Mayor, Trustees, and Village Manager,

First, let me offer my deep appreciation for your efforts to sort through the confusing issues concerning prepayment of taxes. This is certainly not the kind of end of year festivities any of you were expecting for sure. Our town is outstanding thanks to you and the many other officials and citizens that work so hard on behalf of all its residents. Thank you very much.

With regard to the ability of Scarsdale to accept prepayment of school taxes, I would like to offer the following thoughts:

I believe New York State law is silent on the issue of prepayment, and for that matter is silent on most issues. The basis of the American legal system is that unless stated otherwise, it is presumed that activities are legal and not illegal. Thus, there is nothing that stops Scarsdale from accepting voluntary prepayment of taxes. Tax warrants are required if a municipality is demanding payment, and for good reason. Most of the tax collection laws are old and go back to the founding days of our Republic, where there was great sensitivity to governments forcing people to pay taxes without authority. This is not at all the case being considering here, which is a situation where citizens for reasons of their own economic interest wish to make a payment, as best put by the Governor's Executive Order. If Scarsdale has any concern about this, you could simply have people sign a statement with their payment that made clear this was voluntary and not demanded, that the payment would be credit to the appropriate 2018 taxes when an official warrant was issued, and that the payee is not entitled to interest or any other consideration.

The Federal tax bill just passed has been acknowledged by its backers to be in part an attempt to roll back big government. It is in the view of many a direct attack on tax expensive states like New York, and tax expensive villages like Scarsdale. This tax code change, if not rolled back, will eventually result in budget cuts to Scarsdale and its schools as village residents simply will

not be able to afford the bill. Offering a possible savings this first year will buy some time for finding other political solutions, perhaps as soon as the coming midterm election.

Sincerely yours,
David Siegel