

Begin forwarded message:

From: Marc Samwick <mayor@scarsdale.com>
Subject: Re: penalties for unpaid taxes
Date: March 12, 2021 at 12:51:23 PM EST
To: Judy Hochberg <judy.hochberg@gmail.com>

Thank you for your email, Judy.

The Village Board has met with the Village Attorney as recently as Tuesday evening to investigate potential opportunities to bring fair and equitable relief to Village and school taxpayers that are facing penalties a a result of the transition to a 2-payment tax collection system. At this time, the Village Board has not found an avenue to bring about fair and equitable relief from penalties resulting from residents' adjustment to a 2-payment tax collection program for Village and school taxes.

We remain open to considering other potential approaches.

The Village Board changed the long-standing tax collection system solely to ease the fiscal burdens on residents resulting from the economic impact of the COVID pandemic. We deeply regret that there are residents that are now facing penalties and we have spoken with staff about adding a reminder of the second tax payment due dates in the future.

Be well.

Best regards,

Marc

On Mar 11, 2021, at 11:06 AM, Judy Hochberg <judy.hochberg@gmail.com> wrote:

CAUTION: External sender.

Mayor Samwick,

This is a follow-up to my email of February 25 (see below).

I just read in scarsdale10583.com that "due to the winter storm, the Governor declared a State of Emergency on February 1, 2021. This opened the possibility for Scarsdale to request an executive order from the state that would allow the municipality to provide a fee waiver of 21 days from when the taxes were originally due. Because the second tax installment was due February 1, 2021, this waiver would allow the penalty-free period to extend until February 23. The Board has the option to vote on whether to request this executive order."

I urge you to support such a vote by the Board for the reasons I put forth in my earlier email.

Sincerely,

Judy Hochberg
30 Ogden Road

On Thu, Feb 25, 2021 at 6:33 PM Judy Hochberg <judy.hochberg@gmail.com> wrote:
Mayor Samwick,

I am one of the 6% of Scarsdale taxpayers who accrued heavy penalties for failing to pay the second installment of my 2020 Village taxes. I have just read in scarsdale10583.com that my misery has ample company, with the Village collecting almost a million dollars in penalties.

<https://scarsdale10583.com/section-table/101-village-voices/8808-village-accrues-over-900-000-in-fees-for-unpaid-taxes-and-more-from-the-village-board>

It is clear that the Village's attempt to provide financial relief during the pandemic backfired. As someone who has paid her taxes religiously for years I attribute my error entirely to the switch to installment billing.

According to the article, at Tuesday's Board of Trustees meeting you stated that the Village engaged in a "multi-pronged communication effort" to remind taxpayers of their obligations. Not one of these communications reached me or my husband. The Village clearly has the ability to communicate promptly and clearly with residents in snow emergencies and other instances, so why not in this one, when our pocketbooks were directly affected?

True, the Village sent delinquency notices, but this was a case of too little, too late. By the time we received our notice in mid-February, not only had an initial large penalty been assessed, but further penalties had already accrued in the multi-week delay between the notice's printing and its arrival in our mailbox.

The Village must have realized by the end of the year, and certainly into January, that its intended relief measure had led to an abnormal number of delinquencies. At that time the Village could have issued a reminder via robocall and also promptly mailed non-complaint taxpayers a reminder notice, ideally with a short extension of the time to pay. Instead the Village did *nothing* and let penalties accrue in a manner that strikes this faithful taxpayer as harsh and punitive.

In my opinion the Village should now show some compassion and take some responsibility for what was obviously a botched rollout. For those of us who promptly paid up when they received a delinquency notice, this should amount to a substantial rebate of the penalty assigned.

Sincerely,

Judy Hochberg
30 Ogden Road

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