

Linda R. Killian
One Forest Lane
Scarsdale, NY 10583

September 1, 2016

Mayor Jonathan Mark
Scarsdale Board of Trustees
Scarsdale, NY 10583

Dear Mayor Mark:

In the weeks following the Scarsdale Assessor's certification of the 2016 revaluation in early June, there has been mounting evidence that the product provided by consultant JF Ryan was illegitimate in conception and execution and should not become the basis of future Scarsdale property taxes. Knowing this, the Village Board of Trustees would do residents of Scarsdale an irretrievable disservice by passively allowing the Assessor's initial certification to stand.

As I have communicated to you and the larger community, the integrity of the tax base is central to the legitimacy of municipal taxation and thus, to all municipal functions. Lacking that, funding all municipal endeavors, from schools to the library to even the level of municipal services, become painfully contentious.

At its upcoming September 13 meeting, I recommend that the Scarsdale Board of Trustees take the following steps:

1. Declare that the Ryan revaluation was illegitimately produced, lacking in documentation and discriminatory to sectors of the Scarsdale community, and then vote unanimously to declare it null and void ab initio.
2. Hire an independent professional investigator to produce a detailed public report of what transpired among the Assessor's Office, Village Management and Board of Trustees.

As the Village Attorney and outside counsel can attest, under Anglo-American law generally, everything that is not expressly prohibited is permitted, so the board should exercise its authority to reject the certification, basing their rejection on evidence of false representations and the numerous other irregularities and breaches of contract.

It is the duty of Trustees to look out for our and the Village's best interests. Allowing this discredited product to become the final tax roll would be a significant disservice to the community that may result in longer term damage.

Sincerely,

Linda R. Killian