

Wakefield Road  
Scarsdale, NY 10583  
October 21, 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 have now attended several Scarsdale Village Trustee meetings at which the possibility of asking the NY State Legislature for legislation authorizing “phase in” of the increased tax assessments resulting from the 2016 revaluation has been discussed. As described, the phase-in would spread the increase for those with the most substantial increased valuations—e.g., 25 percent and higher and meet other criteria—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. This asymmetric treatment of Scarsdale property owners would result in a reduction in total Village revenues. The reduction, in turn, would be compensated for by immediate significant tax increases to everyone else. If Village Trustees persist in pursuing this phase-in, then the only appropriate source of offsetting revenue 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.

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