

Donna Conkling

From: Mayor
Sent: Tuesday, January 02, 2018 11:48 AM
To: Donna Conkling
Subject: Fw: YOU CAN PRE- 2018 PAY TOWN, FIRE DISTRICT TAXES BEFORE THE END OF THE YEAR--INTERNET PAYMENTS ACCEPTED STARTING THURSDAY

From: proscars@aol.com <proscars@aol.com>
Sent: Wednesday, December 27, 2017 12:55 AM
To: Steve Pappalardo; Wayne Esannason; Mayor; Mary Lou McClure
Subject: Fwd: YOU CAN PRE- 2018 PAY TOWN, FIRE DISTRICT TAXES BEFORE THE END OF THE YEAR--INTERNET PAYMENTS ACCEPTED STARTING THURSDAY

To All :

Any comments on this Town of Greenburgh memo about conversation with the Governor's office that village , school and county taxes cannot be prepaid ?

Bob Harrison

65 Fox Meadow Road
Scarsdale, NY 10583

914 725-0962

-----Original Message-----

From: Paul Feiner <gblist@cit-e.net>
To: gblist <gblist@cit-e.net>
Sent: Tue, Dec 26, 2017 11:36 pm
Subject: YOU CAN PRE- 2018 PAY TOWN, FIRE DISTRICT TAXES BEFORE THE END OF THE YEAR--INTERNET PAYMENTS ACCEPTED STARTING THURSDAY

The Greenburgh Town Board approved the following resolution at a special meeting of the Town Board tonight authorizing the partial payments of the 2018 town and fire district taxes before the end of the year.

In recent days we have had numerous communications with the Governor's office and a conversation with the Counsel to the NYS Department of Taxation and was advised that school taxes cannot be pre-paid because they have not been assessed or determined. Westchester County Executive Rob Astorino decided not to issue a warrant to local governments so the county portion of the taxes also cannot be pre-paid (an action I find very disappointing since a warrant would have enabled taxpayers to get a tax deduction on the county portion of the tax, if eligible.). Residents of the unincorporated section of town are treated better than residents of the villages because the town taxes were approved in 2017. The 2018 village taxes won't be approved until the spring of next year. Like school districts- residents can't get a deduction on taxes that have not yet been approved, according to the conversation we had with the Governor's office and counsel to the NYS Tax department.

THE PROCESS FOR PRE-PAYING YOUR TOWN TAXES: Receiver of Taxes Anne Povella's office will be open on Wed, Thursday during regular business hours and Friday morning to accept the 2018 town and fire taxes. Staff will look up the amount of taxes you can pay if you stop by at Town Hall: 177 Hillside Ave.

YOU CAN PRE-PAY YOUR TAXES EVEN IF YOU ARE ON VACATION! VIA THE INTERNET

You can also pay the 2nd half of the school tax which is normally due the end of January before the end of the year--if you qualify for a deduction. If you pay the 2nd half of the school tax you should bring a separate check. (two checks: one for 2nd half of school tax, the other for the 2018 town/fire district taxes.

INTERNET PAYMENTS- We are hiring a third party vendor to help us set up a system so you can pre-pay your taxes via the internet. The new system should be up and running on Thursday. A new feature: you will be able to go to the website and the site will you the maximum amount you can pay on line thru the end of the year. Some other communities in Westchester are not accepting internet payments. I'm pleased that we are.

We will provide more details later this week on how to navigate paying your taxes on line.

Feel free to e mail me at pfeiner@greenburghny.com with any questions. Or, call me on my cell: 914-438-1343 with questions. I was swamped with many calls and e mails but try to get back to everyone who reaches out.

PAUL FEINER

**RESOLUTION OF THE TOWN BOARD OF THE TOWN OF GREENBURGH
AUTHORIZING ACCEPTANCE OF PARTIAL PAYMENTS OF TOWN,
SPECIAL TOWN DISTRICTS AND FIRE DISTRICT 2018 TAXES IN 2017
CONSISTENT WITH AND PURSUANT TO GOVERNOR ANDREW CUOMO'S
DECEMBER 22, 2017 EXECUTIVE ORDER 172**

WHEREAS, to counteract if possible the so-called "Tax Cuts and Jobs Act" (hereafter the "Act") recently signed into law by President Donald Trump, the Governor of the State of New York, on Friday, December 22, 2017, issued Executive Order 172 (attached), allowing for the prepayment of 2018 county, town and other taxes if a warrant has been issued and to make a partial payment in 2017 prior to the implementation of the Act's caps on allowable deduction for State and local income, sales and property taxes at \$10,000; and

WHEREAS, the impacts of the Act on New York residents are delineated in the Governor's Executive Order and need not be repeated here; and

WHEREAS, since the issuance of Executive Order 172, the Town has worked tirelessly over the holiday weekend to provide its taxpayers with the ability to partially pay 2018 property taxes to the maximum extent allowed by the Order, while working with third party vendors to re-program their systems to accept partial payments, which were not permitted prior to the Executive Order; and

WHEREAS, the Town has received numerous requests from its taxpayers wishing to pre-pay town, fire, county and school taxes; and

WHEREAS, the Town has no control over the issuance of the required warrants for other taxing districts, such as the county and school districts, and has verified with state representatives that a warrant is required pursuant to the Executive Order; and

WHEREAS, the Town of Greenburgh and the three fire districts in the town (Fairview, Greenville and Hartsdale) have adopted budgets and have warrants that are in compliance with the Executive Order; and

WHEREAS, the Town has learned that the County of Westchester has announced that it is not feasible for the County to issue a warrant before the end of the year and, therefore, the Town will not be able to collect partial payment of 2018 county taxes prior to the implementation of the Act; and

WHEREAS, the Town of Greenburgh is prepared to begin accepting partial payments of 2018

town, special town district and fire district taxes beginning December 27, 2017; and
WHEREAS, Town Board members have been in repeated communication with the Governor's office regarding implementation of the Executive Order;

NOW, THEREFORE, BE IT RESOLVED, the Town Board of the Town of Greenburgh hereby authorizes the Town Supervisor, or his designee, to execute any documents required for the implementation of partial prepayments in 2017 of 2018 town, special town districts and fire district taxes, up to the amounts paid in 2017, respectively, consistent with and pursuant to Governor Andrew M. Cuomo's December 22, 2017 Executive Order, and authorizes the head of the Town's MIS department to

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take the action steps necessary to accept in 2017 partial pre-payment of 2018 town, special town districts and fire district taxes by credit card; and

BE IT FURTHER RESOLVED, the Town Board urges taxpayers to consult with a financial advisor to determine if partial pre-payment of 2018 taxes is appropriate for their specific financial circumstances because the town, pursuant to Executive Order 172, is simply making the option of prepayment available, and the town is not advocating or taking a position regarding the deductibility or appropriateness of any pre-payment made pursuant to the Executive Order; and

BE IT FURTHER RESOLVED, if, after consulting with a financial advisor, a town taxpayer finds it beneficial to make increased tax payments in 2017 and yet has not already paid the second-half of the 2017-2018 school taxes, the taxpayer should consider doing so by the end of 2017 (instead of waiting until January 31, 2018), provided, however, that, if the school taxes are paid by a bank as part of a mortgage escrow, the bank should be contacted and proof of payment in 2017 provided so the bank is on notice that the bank need not make the second half payment again, which would result in a double payment; and

BE IT FURTHER RESOLVED, if town taxpayers, after consulting with a financial advisor, seek to partially prepay their 2018 town, special town district or fire taxes on Wednesday, December 27, 2017; Thursday, December 28, 2017; or Friday December 27, 2017, during business hours, they may do so at Greenburgh Town Hall, where Town staff is available to help determine the maximum amount payable and accept any payment up to that amount; and

BE IT FURTHER RESOLVED, commencing Thursday, December 28, 2017, and continuing until December 31, 2017, the last day allowable by the Executive Order, town taxpayers may also make partially pre-payments by credit card using a third party software company capable of accepting such partial payments, up to the maximum amount allowable.

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WHEREAS, the Act alters the rate of taxation for individuals and businesses, by blatantly raising taxes on the middle cases families to pay for tremendous tax breaks to corporations and the top 1% of Americans;

WHEREAS, the Act caps the allowable deduction for State and local income, sales and property taxes at \$10,000, which penalizes many homeowners throughout the state, and will cause federal taxes on New Yorkers to increase by more than \$14 billion;

WHEREAS, New York State is the number one donor state in the United States America, as it provides \$48 billion more to the Federal government than it receives from the Federal government;

WHEREAS, the Act will effectively make New York State structurally less economically competitive than other states in the national market;

WHEREAS, this Administration has fought hard to ensure that local governments are strong and financially secure through shared services, including absorbing the costs of Medicaid increases;

WHEREAS, the Act will devastate local economies and the housing market in many communities, which goes against this Administration's policies to ease the financial burden of local governments, and the State as a whole; and

WHEREAS, significant and immediate action must be taken by the State to ensure that New Yorkers are protected and shielded from the financially disastrous impacts of the Act.

NOW, THEREFORE, I, ANDREW M. CUOMO, Governor of the State of New York, by virtue of the authority vested in me by Sections 28 and 29-a of Article 2-B of the Executive Law, hereby temporarily suspend, for the period from the date of this Executive Order until 11:59pm on January 2, 2018; the following

laws or parts thereof:

The provisions of§ 904(1) of the Real Property Tax Law, and of any and all comparable special acts, that permit county legislative bodies to issue warrants for the collection of taxes and deliver them to the collecting officers as late as the thirty-first day of December, even where the budget has been adopted prior to that date. In lieu thereof, such legislative bodies are hereby authorized to issue their warrants for the collection of taxes and to deliver them to the collecting officers immediately upon the adoption of the budget or upon the issuance of this order, whichever is later, but no later than 11:59pm on December 28, 2017;

The provisions of§ 283.301(1) of the Westchester County Tax Law that permit town supervisors to issue warrants for the collection of taxes as late as the tenth day before the time fixed for the collection of the taxes or assessments, even where the budget has been adopted prior to that date. In lieu thereof, such legislative bodies are hereby authorized to issue their warrants for the collection of taxes and to deliver them to the collecting officers immediately upon the adoption of the budget or upon the issuance of this order, whichever is later, but no later than 11:59pm on December 28, 2017