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**Sent:** Monday, February 22, 2021 3:08 PM  
**To:** 'treasurer@scarsdale.com' <[treasurer@scarsdale.com](mailto:treasurer@scarsdale.com)>; 'ascaglione@scarsdale.com' <[ascaglione@scarsdale.com](mailto:ascaglione@scarsdale.com)>; 'mayor@scarsdale.com' <[mayor@scarsdale.com](mailto:mayor@scarsdale.com)>  
**Cc:** Ronald M. Silverman ([ronsilverman@optonline.net](mailto:ronsilverman@optonline.net)) <[ronsilverman@optonline.net](mailto:ronsilverman@optonline.net)>  
**Subject:** Our real estate taxes - issue with penalties  
**Importance:** High

Dear Ms. Scaglione and Mr. Mayor:

I am writing with respect to our real estate taxes.

On Saturday, February 20, 2021, we received two documents from Scarsdale (one for each of our two lots), copies of which are attached.

The documents are entitled "2020 Tax Receipt and Consolidated Statement of Taxes." They do not say that they are bills. After copying them to send to our accountant, I noticed on the bottom of each that there is tax payable and overly large penalties.

My husband is in charge of paying our real estate taxes. He mailed checks in payment of the entire amounts due earlier in the year and Scarsdale Village returned the checks to him and told him that he did not need to pay the taxes all at once. We would have been perfectly happy to pay all at once, but because Scarsdale Village returned our checks (timely paid), he sent back what he was told to pay by Scarsdale Village at that time.

Although we have always received bills from Scarsdale Village for the taxes that are due, we were never sent bills for the second part of the payments due. That is a deviation from the normal practice. As a result, my husband did not send in the tax payments that apparently were due in December. No bills arrived.

I understand from the Next Door Fox Meadow blog and from some neighbors that many, many residents of Scarsdale were caught in this trap. Everyone to whom this happened is very upset and angry about it. I agree with them. We have always paid on time and we paid on time, only to have our checks returned. Now we are faced with outrageously high penalties, on top of our outrageously high real estate taxes.

We are paying the taxes shown on the statements, including those penalties, but ask that the penalties be forgiven. The Internal Revenue Service and the New York State Department of Taxation routinely forgive penalties when there is a good explanation for why a tax has been paid late. (I am a trusts and estates attorney and deal with those taxing authorities frequently.) Also, the amount of penalties are not proportionate to the period of time that has passed since December 31. Although the "consolidated statements of taxes paid" show "Penalties thru 01/21/2021" we did not receive those statements until Saturday, February 20.

Please let us know whether or not this issue will be resolved. I am sure that you will hear from many other residents.

Thank you for your time and consideration.

Sincerely yours,

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