3 Montgomery Road Scarsdale, New York 10583 May 10, 2020

Board of Trustees Board of Education Village of Scarsdale Scarsdale, New York 10583

Re: School Tax Payments

Mayor, Trustees, Board of Education:

One area of Village taxes that has irked me for a long time is that the School Tax payment is due all at once in September. This is different from many other communities in the region, where the total tax for a school year is collected in two installments or more during the school year.

In the past, I have reconciled this practice with the availability of collecting interest on the total upfront amount, which I was familiar with having served on the Scarsdale Village Investment Advisory Comm. in 2000-2002. But that was a long time ago, in different economic times; and that benefit has essentially disappeared.

Now, there is some suggestion that one purpose of the practice is to collect penalty revenues from those poor residents who may have difficulty paying the single amount on time. This shows a complete disregard for the plight of the taxpayers in this high taxed town. Given that about half of the households do not have any children in the schools and many of those are retirees on fixed incomes, this lump-sum payment is particularly burdensome.

While I recognize that this practice was not instituted by the current Village and School Boards and has been in place for many years, I am calling upon the current Board of Education to urge the Village Board to implement a split payment plan (half at start of year with balance at mid-year) and that the Village Board follow through in the most efficient and tax-effective way. This should be done in time for September this year, not only in view of the current economic situation but permanently.

If there are any questions on these comments, please contact me at home at 914-723-1626. Thank you.

Thomas J. Produce

Thomas F. Giordano