

MEETING NOTICE

Village of Scarsdale

A special meeting of the Scarsdale Village Board of Trustees is scheduled for 6:00 PM on Monday, May 6, 2024. The meeting will be held in the Trustees Room located on the 2nd floor in Village Hall.

Agenda

1. Home Rule Request – Penalty Relief 2023 School Tax

AM: 05-03-24

E-MAIL: Journal News (Lohud)
Scarsdale 10583
Scarsdale Hamlet Hub
The Daily Scarsdale

cc: Lobby Bulletin Board

**TOWN OF SCARSDALE
TOWN BOARD**

**RESOLUTION ADOPTING A HOME RULE REQUEST FOR THE
ENACTMENT AND ADOPTION BY THE NEW YORK STATE ASSEMBLY OF
BILL A9946 AND BY THE NEW YORK STATE SENATE OF BILL S9202
PROVIDING FOR THE REFUND OF PENALTIES ACCRUED ON CERTAIN
REAL PROPERTY TAXES IN THE TOWN OF SCARSDALE, COUNTY OF
WESTCHESTER**

WHEREAS, Scarsdale is a coterminous town/village in the county of Westchester being responsible for real property taxation within its jurisdiction; and

WHEREAS, certain 2023/2024 real property tax bills were not delivered by the United States Postal Service and the Town of Scarsdale cannot provide relief from late penalties stemming from late payment of such bills without State Legislative approval; and

WHEREAS, Assembly Bill A9946 and Senate Bill S9202 have been introduced into the New York State Assembly and the New York State Senate, respectively each entitled “AN ACT in relation to refunding penalties accrued on certain real property taxes in the Town of Scarsdale, County of Westchester”; and

WHEREAS, the purpose of the proposed legislation is to provide the refund of certain penalties accrued on 2023-2024 real property taxes due to the specific failure of the United States Postal Services to deliver said real property tax bills to owners in the Town of Scarsdale, County of Westchester; and

WHEREAS, the Town Board believes that such relief would be in the best interests of the residents and real property tax payors of Scarsdale; and

NOW, THEREFORE, BE IT RESOLVED, the Town Board of the Town of Scarsdale, County of Westchester, does hereby respectfully make a Home Rule Request pursuant to the New York State Home Rule Law that the New York State Assembly enact Bill A9946 and the New York State Senate enact Bill S9202, copies of which are attached hereto, to authorize the Town of Scarsdale to waive penalties for late payment of 2023-2024 real property taxes due to the failure of the United States Postal Services to deliver said real property tax bills to certain owners in the Town of Scarsdale, County of Westchester.

BE IT FURTHER RESOLVED, the Town Clerk is hereby authorized to certify this Resolution and directed to forward the appropriate number of copies of this Resolution and the Home Rule Request form with the appropriate transmittal letters to each House of the New York State Legislature.

STATE OF NEW YORK

9946

IN ASSEMBLY

April 26, 2024

Introduced by M. of A. PAULIN -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to refunding penalties accrued on certain real property taxes in the town of Scarsdale, county of Westchester

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Notwithstanding any other provision of law, the custodian
2 of taxes of the town of Scarsdale, county of Westchester, shall, upon
3 approval by the Scarsdale town board, refund any penalties accrued on
4 real property taxes owed by any owner of real property located within
5 such town who failed to pay the 2023-2024 school taxes on or before
6 September 30, 2023, or on or before September 30, 2023 and January 31,
7 2024 if such person elected to pay such taxes in two installments, due
8 to the specific failure by the United States Postal Service to deliver
9 real property tax bills in August 2023 or September 2023 for such taxes
10 to such owners. In order to be eligible for the relief contemplated
11 herein, any owner of real property in the town of Scarsdale who failed
12 to receive a 2023-2024 real property tax bill for such property that has
13 not been otherwise delinquent for school, village or county taxes bill-
14 ings for 2021, 2022, or 2023, may apply for a refund pursuant to this
15 act to the Scarsdale town custodian of taxes in a manner and form to be
16 determined by the Scarsdale town board, provided that no penalties shall
17 be refunded on the 2023-2024 school tax if such tax payment was not paid
18 in full, including any penalties by March 31, 2024.
19 § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD15216-01-4

STATE OF NEW YORK

9202

IN SENATE

May 6, 2024

Introduced by Sen. MAYER -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to refunding penalties accrued on certain real property taxes in the town of Scarsdale, county of Westchester

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Notwithstanding any other provision of law, the custodian
2 of taxes of the town of Scarsdale, county of Westchester, shall, upon
3 approval by the Scarsdale town board, refund any penalties accrued on
4 real property taxes owed by any owner of real property located within
5 such town who failed to pay the 2023-2024 school taxes on or before
6 September 30, 2023, or on or before September 30, 2023 and January 31,
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8 to the specific failure by the United States Postal Service to deliver
9 real property tax bills in August 2023 or September 2023 for such taxes
10 to such owners. In order to be eligible for the relief contemplated
11 herein, any owner of real property in the town of Scarsdale who failed
12 to receive a 2023-2024 real property tax bill for such property that has
13 not been otherwise delinquent for school, village or county taxes bill-
14 ings for 2021, 2022, or 2023, may apply for a refund pursuant to this
15 act to the Scarsdale town custodian of taxes in a manner and form to be
16 determined by the Scarsdale town board, provided that no penalties shall
17 be refunded on the 2023-2024 school tax if such tax payment was not paid
18 in full, including any penalties by March 31, 2024.
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