

If Election Districts 17 & 20 are annexed into Briarcliff Manor, and Briarcliff Manor subsequently becomes a Coterminous Town/Village, the following will also apply:

1. All Briarcliff Manor residents who attend the Ossining School District run the risk of having an equalization rate that adversely impacts their proportionate share of Ossining School District taxes. Residents of the Town of New Castle who are part of the Ossining schools have been unsuccessful in fighting this situation with the New York State Real Property Tax Office for over 10 years. (Contact the West End Neighborhood Taxpayers "WENT" Group for further details and history.)
2. Special Districts will be preserved, such as Mid Hudson EMS Special District, Town-wide Water, Refuse and Recycling Special District, Lighting Special District, and Sewer Special District, including the outstanding debt on North State Road Sewer construction.
3. Residents who are in the Ossining School District will continue to pay for both the Briarcliff Manor and the Ossining public libraries.
4. Briarcliff Manor will need to assume the costs of providing Town-wide services, including Assessment, Assessment review; legal defense costs; Tax Receiver; establishment of a Town Court in accordance with NYS Town law and Office of Court Administration standards; and the cost of paying up front the uncollected taxes to both the County and the School Districts within its boundaries (Briarcliff Manor and part of Ossining).

COME TO A MEETING TO DISCUSS THIS FURTHER!

Thursday, September 15th, 2011

7:30 PM

Anne M. Dorner Middle School

More information available at:

www.townofossining.com

FACTS & FIGURES:

PROPOSED ANNEXATION OF ELECTION DISTRICTS 17 & 20 INTO THE VILLAGE OF BRIARCLIFF MANOR

NYS Law Governing Municipal Annexation

"If a Village annexes a territory of the Town in which it is situated... any such annexation shall not affect the boundaries of any town special or [town] improvement district in such town or the boundaries of any fire protection district..."

General Municipal Law 716 Article 17, Section 12:

Supported by New York State Comptroller Opinions No. 81-225, July 2nd, 1981 and No. 86-39, June 11th, 1986

A SHORT AND LONG TERM VIEW

"Village of Briarcliff Manor to remain a village short-term. Village of Briarcliff Manor is looking to become its own Town/Village after annexation is completed or not."

-Phil Zegarelli, Briarcliff Manor Village Manager, May 25th, 2011 Public Meeting at Anne M. Dorner Middle School

FACTS ARE FRIENDLY!

Many Town of Ossining residents have asked for more information about the presentation by the Village of Briarcliff Manor, made in a public meeting at Anne M. Dorner Middle School on May 25th, 2011, concerning possible annexation by Briarcliff Manor of Election Districts 17 & 20, which are currently part of the Unincorporated Town of Ossining.

The Town of Ossining seeks to give all impacted residents, including the residents of the two Election Districts in question, the other residents of the Unincorporated area of the Town, and the residents of the Villages of Briarcliff Manor and Ossining, accurate and up-to-date facts to help understand the Annexation Proposal and its short- and long-term implications.

AS IT STANDS NOW...

Currently, 87% of the Village of Briarcliff is in the Town of Ossining, the remaining 13% is in the Town of Mount Pleasant. The Board of Trustees of Briarcliff Manor has indicated at several public meetings and in statements released to the media that it is their long-term intention to remove the Village from the Towns of Ossining and Mount Pleasant and to create a new level of government: a coterminous Town/Village of Briarcliff Manor.

All proposed changes should be evaluated with that long-term goal in mind. All options will require a comprehensive study given the complexity of the issues. Any conclusions at this point are therefore preliminary.

THE MANY LAYERS OF LOCAL GOVERNMENTS

- As you can see by your property tax bill, New York State is divided into a complex series of government entities. Counties, like Westchester, are divided into towns and cities. Within towns, the state allows, but does not require, the incorporation of villages. Currently, residents of Districts 17 & 20 do not have the village level of government.
- Areas within towns that are not within villages are in what's known as Unincorporated Areas of towns. In Ossining, this includes, but is not limited to, Election Districts 17 & 20.

- Towns are required, by state law, to provide certain services such as Justice Courts, Assessors and Tax Receivers. Other basic services, such as road maintenance, garbage pickup, fire service, recreation etc. are provided by either villages or towns (to unincorporated areas).
- There are also school districts, independent of town or village governments, and government entities called special districts that provide basic services such as sewers, lighting, garbage pickup, water, fire protection and ambulance service.
- In the Unincorporated Areas of the Town of Ossining, the special districts appear as separate line items on the tax bills. In the Villages, there are no special districts and those services are paid through the general village taxes.

THE ANNEXATION PROCESS: A CRASH COURSE

A village cannot forcibly annex territory. The process must be initiated by persons within the area to be annexed. At the May 25th presentation, Briarcliff Manor Village Manager Zegarelli stated that about a dozen individuals within Election Districts 17 & 20 approached them with an interest in joining Briarcliff Manor. In response to their request, the Village of Briarcliff Manor prepared a preliminary study which formed the basis of a presentation. The Briarcliff Manor presentation gives a brief description of the process which allows a village to expand its borders by annexation. NYS law allows villages to expand, but does not allow villages to exist apart from a town. The process by which a village is able to change its borders are as follows:

1. Both impacted municipalities receive a petition signed by at least 5% of voters of the impacted Election Districts (in this case, the residents of Election Districts 17 & 20).
2. The two impacted municipalities – The Village of Briarcliff Manor and the Town of Ossining – are then required by law to do a complete analysis of how the change impacts all stakeholders: all of the remaining residents of the Town of Ossining, including residents of Election Districts 17 & 20, residents in the Unincorporated area not in those election districts, and Town of Ossining residents who also live in the Villages of Briarcliff Manor and Ossining.

- The two municipalities hold a joint meeting where the public is allowed to speak and ask questions.
- Each municipal board determines whether or not they believe the proposed change is in the best interest of all of the impacted residents.
- If there is not agreement between the two municipalities, the matter is presented to the NYS Appellate Division of the Supreme Court, which appoints an evaluator to do an in-depth financial, legal, and structural analysis of the impact of annexation on all stakeholders. The analysis must also determine whether the remaining areas of the Unincorporated Town of Ossining would be able to continue to sustain necessary municipal services.
- If the Appellate Division makes a determination that the proposal is beneficial for some involved areas without harming any district within the overall community, the Town schedules a vote. Only residents in Election Districts 17 & 20 vote on the measure.

BELIEFS, ASSUMPTIONS AND FACTS

The presentation by Briarcliff Manor, by its own admission, was preliminary, incomplete, and used outdated information. If annexation does occur, it will result in significant long-term changes in the local government structures, with equally significant financial impacts to all involved. There is no provision in NYS law to reverse this process, so there is no trial period. If sufficient signatures are gathered on the petitions and submitted, the process will proceed, regardless of the overall merits or likelihood of success.

BELIEF: Annexation may reduce all of my property taxes.

FACT: There is no complete analysis demonstrating that there would be a savings. However, if there were to be a savings realized by replacing your Town Unincorporated taxes with Briarcliff Village taxes, the savings would be limited to that portion of your Town property tax bill only.

BELIEF: If annexed, my school district will automatically change from Ossining to Briarcliff Manor.

FACT: Your school district will not change. You would remain in the Ossining School and Library Districts.

BELIEF: If annexed, you can petition the State Education Department to change your school district.

FACT: School district boundaries are virtually impossible to change.

BELIEF: If you don't become part of Briarcliff Manor, you will then become part of the Village of Ossining.

FACT: You can only be annexed to a Village if residents in the area petition to be annexed and the annexation process established by the state is followed. You cannot be forcibly annexed.

BELIEF: There are no options other than to be annexed to a village.

FACT: There are numerous options available to Unincorporated Ossining, including the preservation of the current government structures, with expanded sharing of service arrangements with both the Village of Ossining and the Village of Briarcliff Manor, resulting in tax savings for all residents.

BELIEF: Once you sign a petition, it is too late to change your mind.

FACT: Until the petition is presented to the governing bodies, you have an absolute right to request that your signature be stricken. If you desire to have your signature removed, you can write a letter addressed to both the Town of Ossining Clerk and the Village of Briarcliff Manor Clerk instructing that your signature not be considered.

OTHER THINGS TO CONSIDER:

- Post office addresses will not change. Residents who have "Ossining" addresses will keep them. Those residents who have "Briarcliff Manor" addresses will also keep them.
- Other political boundaries, such as NYS Assembly, Senate, or Congressional lines will not be altered.
- Residents of Election Districts 17 & 20 will be taxed for both the Briarcliff Public Library, which is a Village library, and the Ossining Public Library, which is a School District library.
- Residents of Election Districts 17 & 20 will still be responsible for their proportionate share of all existing Town of Ossining debt. This obligation might be shared among all Briarcliff Manor taxpayers.

- The contract for police services with Westchester County for the Unincorporated Town will remain in place, and that obligation stays with the taxpayers of the Unincorporated Town of Ossining who have realized an 8.72% cut in the tax levy for 2011 as a result of this contract and other municipal cost-cutting measures.

TAX BILL CONSIDERATIONS:

- If they are annexed into the Village of Briarcliff Manor, residents of Election Districts 17 & 20 will double pay for garbage and recycling, water, sewer, lighting, police, emergency services (ambulance), and fire protection, since those services will be paid for both in their Village of Briarcliff Manor taxes as well as in the special district taxes.
- Since NYS law does not allow for removal or change in special districts in the case of annexation, and NYS Comptroller opinions have upheld this finding in cases over the past three decades, residents of Election Districts 17 & 20 will continue to pay the Town of Ossining for:

- Mid Hudson EMS District (ambulance)
- Refuse (garbage pickup) and Recycling Special District
- Sewer District charges, including the existing debt for the North State Road sewer lines
- Lighting Special District
- Fire Protection Services
- Water Special District and Village of Ossining Water usage fees at a potentially higher rate
- Other Contractual Obligations

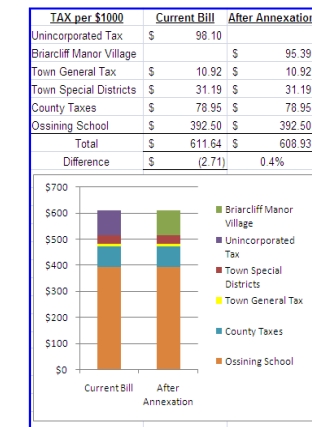
Residents of annexed districts will double pay for library costs, plus these services, in their Village of Briarcliff taxes.

- Current Village of Briarcliff Manor residents may also contribute to the repayment of the portion of indebtedness owed by residents of Election Districts 17 & 20, since the debt of the annexed portions of the Town would become a financial obligation of the Village of Briarcliff Manor. It is not clear that there is a legal mechanism to differentiate which Briarcliff Manor taxpayers are responsible for this obligation. Therefore, it may be split by all Briarcliff Manor taxpayers in their Village taxes.

EFFECTS ON YOUR TAX BILL:

Municipal services are funded through property taxes based on the assessed value of real property. Your 2012 property taxes will be based on the 2012 proposed budget for your municipalities and will include the expenses of capital projects that have not yet been approved. Looking at the proposed annexation using the 2011 Town bill, *which showed a decrease of 8.32%* from 2010, and the 2011 Village of Briarcliff Manor tax bill, which showed a 2% increase - the following becomes apparent:

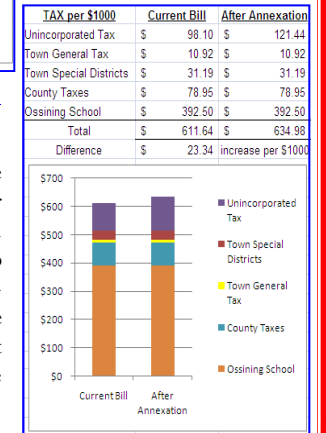
FOR ELECTION DISTRICTS 17 AND 20:



If Briarcliff Manor includes no capital projects in 2012, there may be a potential savings of \$2.71 per thousand dollars of assessed value. The cost of duplicated services negates these tax savings. The Unincorporated Tax is replaced by a Village of Briarcliff Manor Tax at almost the same rate. Potential savings is less than 0.5% percent of total taxes.

FOR THE REMAINDER OF THE UNINCORPORATED AREA:

The Unincorporated tax rate will increase by 24% for unincorporated municipal services, amounting to \$23.34 per thousand assessed valuation. For the average homeowner, it would equate to an increase in excess of \$536.



FOR ALL RESIDENTS OF BRIARCLIFF MANOR:

- The Village tax rate increases 7% from \$89.00 to \$95.39.
- Capital projects will further increase the tax rate for all residents. Potential capital projects for the Village of Briarcliff Manor may include a new Department of Public Works, a new Municipal Court, a new Water System, and a new Municipal Building.