



**TOWN BOARD
TOWN OF OSSINING
86-88 SPRING STREET
BIRDSALL-FAGAN POLICE COURT FACILITY
OSSINING, NEW YORK
DECEMBER 26, 2017
7:30 P.M.**

**SUPERVISOR
Dana Levenberg**

**COUNCILMEMBERS
Karen M. D'Attore Elizabeth R. Feldman
Northern Wilcher, Jr.**

I. CALL TO ORDER – PLEDGE OF ALLEGIANCE – ROLL CALL

The Regular Meeting of the Town Board of the Town of Ossining was held on December 26, 2017 at the Birdsall-Fagan Police Court Facility, 86-88 Spring Street Ossining, NY. The meeting was called to order at 7:30 p.m. by Supervisor Dana Levenberg. Members of the Board present were: Councilmembers Northern Wilcher and Karen D'Attore. Also present were Town Counsel Christie Tom Addona, and Budget Officer Madeline Zachacz. Town Clerk Mary Ann Roberts was absent.

II. PUBLIC HEARING IN THE MATTER OF:

- Local Law #7 of 2017, entitled "Revisions to PACE Financing Law in the Town of Ossining."

At 7:31 P.M., the Public Hearing was opened.

Supervisor Levenberg stated the following:

We are starting tonight with a public hearing on the PACE Financing Local Law revisions.

You may recall that a few weeks back, this Board was visited by Mark Theilking, the Executive Director of Energize NY/ the Energy Improvement Corporation, to discuss changes to legislation on the State level that will allow us to offer PACE (Property Assessed Clean Energy) financing to more businesses in Ossining. I see Sarah Smiley, EIC's Director of Member Services, here with us.

Sarah Smiley Director of Member Services for the Energy Improvement Corporation spoke about Pace Financial and it helps commercial and non-for-profit property owners that wish to install energy efficiency improvements at low cost capital. Ms. Smiley reviewed the specific amendments to this Local Law. Since pace has become available we are now servicing 31 municipalities.

Supervisor Levenberg feels that this will benefit all the municipalities throughout the State of New York.

Supervisor Levenberg stated that if the Board is so inclined, we will plan to adopt this as Local Law #1 of 2018 at the Town's Re-Org meeting on Tuesday, January 9th. Special thanks to our counsel for the extensive work that they did to get this local law into shape.

At 7:45 P.M., Councilmember D'Attore moved and it was seconded by Councilmember Wilcher that the Public Hearing be closed.

III. ANNOUNCEMENTS

Supervisor Levenberg read the following announcements:

The past few days have been quite eventful for us in the Town. After several days of speculation about whether anything could be done to accommodate residents who wanted to pre-pay 2018 taxes, Governor Andrew Cuomo signed an Executive Order on Friday evening permitting us to do just that, albeit under specific conditions. Our counsel, along with many in our neighboring Towns, have interpreted the Order to allow for the collection of taxes for which a budget has been passed and a warrant signed. We will talk about this later in the meeting, but please be advised that we are all feeling our way through this and are doing our best to come up with a process that allows for Ossining residents to take advantage of this benefit, which also includes accepting partial payments, something that under normal circumstances we are not allowed to do. Thanks to our esteemed counsel, Tax Receiver Holly Perlowitz, Assessor Fernando Gonzalez and Town Deputy Comptroller Dale Ferreira for brainstorming and working to get this done right, even during a hectic holiday weekend.

In some lighter news, I would like to remind everyone that the Town will be open on a reduced schedule again this week in observance of the holiday. Town Offices will close at Noon on Friday, December 29th (except for the Tax office, which will remain open until 3PM), and all Town offices will be closed on Monday, January 1st. At noon on the 1st of the year, I, along with my colleagues in the Town and Village of Ossining, and County Legislator Catherine Borgia, will be sworn in for our new terms at the Joseph G. Caputo Community Center. The Inauguration will be followed by a reception, all are welcome.

The Town and Village will be back bright and early to serve you on Tuesday, January 2nd. That very evening, the Town Board will hold at Work Session at 16 Croton Avenue at 7:30PM—we look forward to seeing you then. We expect it to be a short meeting, as we will have our annual Re-Organizational Meeting on Tuesday, January 9th—if you've been with us before, you know we have an awful lot to prepare!

In case you've missed it, the Ossining Recreation Department has released the Winter 17-18 brochure, which includes many new and exciting offerings in the Town's Cedar Lane Arts Center. You can see the brochure on the Town's website under "Recreation and Parks", or on the Village's Recreation and Parks Department webpage.

Finally, don't forget that January 8th is the last day to use Ossining Bucks at our local businesses! You can pick up your "Bucks" at the Town Village Clerk's Office or Village of Ossining's Village Manager's Office (both at 16 Croton Avenue), at the Ossining Public Library, at the Greater Ossining chamber of Commerce Office (2 Church Street), or at the Ossining Community Center. Get a great deal on some last minute gifts while supporting our local businesses, it's a win win.

IV. LIAISON REPORTS

V. DEPARTMENTAL REPORTS

VI. PUBLIC COMMENT ON AGENDA ITEMS

VII. BOARD RESOLUTIONS

A. Approval of Minutes-Regular Meeting

Councilmember D'Attore moved and it was seconded by Councilmember Wilcher that the following be approved:

Resolved, that the Town Board of the Town of Ossining hereby approves the December 11, 2017, Minutes of the Regular Meeting as presented.

Motion Carried: Unanimously

B. Approval of Minutes-Special Meeting

Councilmember Wilcher moved and it was seconded by Councilmember D'Attore that the following be approved:

Resolved, that the Town Board of the Town of Ossining hereby approves the December 19, 2017, Minutes of the Special Meeting as presented.

Motion Carried: Unanimously

C. Approval of Voucher Detail Report

Councilmember Wilcher moved and it was seconded by Councilmember D'Attore that the following be approved:

Resolved, that the Town Board of the Town of Ossining hereby approves the Voucher Detail Report dated December 26, 2017 in the amount of \$425,955.34.

Supervisor Levenberg stated that even though this is the Town's last meeting in 2017, the bills for that year will likely keep on coming for another month or two. Beginning in January, we will have 2 sets of voucher detail reports at every meeting until we can close the 2017 year, which we hope will be sooner rather than later.

Motion Carried: Unanimously

D. Appointment: Town Board

Councilmember D'Attore moved and it was seconded by Councilmember Wilcher that the following be approved:

Resolved, that the Town Board of the Town of Ossining hereby appoints Jackie G. Shaw, Ossining, to the Town Board of the Town of Ossining for the first year of the four year term left vacant by elected Town Councilwoman Kim Jeffrey, effective January 1st, 2018 at an annual salary of \$11,336.

Supervisor Levenberg stated that she is thrilled to vote on this resolution tonight. We went through an interview process for this vacancy, and we met some incredibly impressive Ossining residents who volunteered to step up to serve. I want to thank everyone who threw their hat in the ring, we know that we, as Ossining residents, would be lucky to be represented by any of you. However, the Board chose to move forward with Jackie, taking into consideration her many years of service to the Recreation Advisory Board, as well as her thoughtful questions, her educational background and her passion for our community. I look forward to being sworn in together on Monday, January 1st, as Jackie begins her term as Ossining Town Councilwoman. Please join us in welcoming Jackie.

Motion Carried: Unanimously

E. Authorization to Accept 2018 Town Taxes

Councilmember D'Attore moved and it was seconded by Councilmember Wilcher that the following be approved:

Whereas, the U.S. Government has recently enacted federal legislation that may limit the amount of state and local tax deductions in 2018; and

Whereas, Governor Andrew Cuomo, on Friday December 22nd, 2017, signed Executive Order 172-2017 (“Executive Order”), which suspends the application of certain provisions contained in New York Real Property Tax Law and Westchester County Tax Law in order to allow and facilitate partial payment of real property taxes so that those that would ordinarily be levied, billed and collected in 2018, can be collected before the end of 2017; and

Whereas, the Town of Ossining intends to take steps to the extent permitted by existing law and the Executive Order to allow its property owners to make certain real property tax payments before the end of 2017 that would ordinarily be billed and paid in 2018;

Therefore be it Resolved, that the Town Board hereby authorizes that based on the warrant executed by the Supervisor earlier today, subject to correction, for the 2018 Town and Town Special District taxes which are formulated from the Town of Ossining’s 2018 Budget, adopted by the Town Board on December 11, 2017, the Receiver of taxes is permitted to accept partial payment of real property taxes in accordance with the Executive Order for the purpose of making payments of 2018 Town taxes before the end of 2017; and

Be it further Resolved, the Town Board hereby directs the Receiver of Taxes to collect pre-payments of 2018 Town taxes in person in the Receiver’s Office at 16 Croton Avenue, Ossining New York during scheduled business hours until December 29th, 2017 at 3:00 PM, or by mail postmarked on or before December 31, 2017; and

Be it further Resolved, that failure to make the payments before the end of 2017 will not result in a default by the property owner and the property owner will still be able to timely pay the taxes until the applicable statutory deadline; and

Be it further Resolved, as the Town will not be able to create the 2018 tax bills prior to the end of 2017, property owners seeking to make Town tax payments in accordance with this Resolution are directed to tender the same amount paid in April 2017 with any appropriate adjustments to be made when the bills are issued and any overpayments will be refunded without interest; and

Be it further Resolved, in the event a warrant is issued for 2018 taxes by Westchester County and/or the Ossining School District prior to the end of 2017, the Town Board hereby authorizes the Receiver of Taxes to collect payment of those taxes for which a warrant was issued in the same manner as authorized for the collection of 2018 Town taxes set forth herein; and

Be it further Resolved, that the Town of Ossining, although proceeding with tax collection as permitted by the Executive Order, offers no opinion concerning the underlying legal implications or impact of the recent federal legislation.

Supervisor Levenberg read the following statement:

I would like to read the statement that I released earlier today regarding this issue.

“On Friday, December 22, 2017, Governor Cuomo issued Executive Order No. 172-2017, which suspends the application of certain provisions contained in the New York Real Property Tax law and the Westchester County Tax Law governing the levy and collection of real property taxes.

The Executive Order was issued in response to federal tax law changes that will limit the amount of state and local tax deductions in 2018. As made clear in its preamble, the intent of the Executive Order is to facilitate the payment of real property taxes—including those that would ordinarily be levied, billed and collected in 2018—before the end of this year (2017).

The Town of Ossining intends to take steps, to the extent permitted under existing law and the Executive Order to allow its property owners to make certain real property tax payments that would ordinarily be billed in 2018.

Please note that these payments are limited to Town and Town Special District taxes only. County taxes may also be included only if a County tax warrant is issued or the Executive Order is modified to permit prepayment without a County tax warrant. The Town will monitor this situation and issue guidance as soon as it can.

Please note that payment of school taxes to be levied in September 2018 will not be accepted before the end of this year (2017). These taxes relate to a future fiscal year that runs from July 1, 2018 to June 30, 2019 and for which a budget has not been adopted.

The Tax Receiver will accept the second half of currently levied 2017-18 school taxes before December 31, 2017, in accordance with standing practice and procedure.

Due to the timing of the Executive Order, the Town will not be able to issue tax bills. In order to take advantage of the Executive Order, property owners may tender the amount of Town and Town Special District taxes that were paid in April 2017 and appropriate adjustments will be made when the actual bills are issued. Please note as this is an accommodation to taxpayers with little time to prepare, any overpayment will be refunded without interest and you should consult your tax advisor as to the implications. These payments will be credited against taxes ordinarily due on April 30, 2018. If County taxes can be included, they may be tendered in the 2017 amount as well. However, as mentioned, the ability to pay County taxes in this manner is still unresolved.

Under the Executive Order, these taxes may be paid at the Town Tax Receiver's Office at the following times:

- *Between 8:30AM and 4:30PM today (Tuesday, December 26) and tomorrow (Wednesday, December 27)*
- *Between 8:30AM and 7PM on Thursday, December 28*
- *Between 8:30AM and 3PM on Friday, December 29*

Please make note of the following:

- *Cash payments must be in the exact amount—we will not be able to make change.*
- *All taxes should be paid by separate checks indicating the bill being prepaid.*
- *Payments can also be sent by mail (payments to be sent to the Tax Receiver) provided they are postmarked as of December 31, 2017, with a valid postmark from the US Post Office or validation from an overnight carrier that is no later than December 31, 2017.*

If paying by mail please return a signed copy of this letter with your check. If you are paying in person you will be asked to sign a copy of this letter when you submit your payment.

If you escrow taxes through your financial institution or mortgage servicer, you are encouraged to contact your lender to make arrangements relative to payment of these taxes as provide in the Executive Order.

Although the Town of Ossining is proceeding with tax collection as permitted by the Executive Order, it offers no opinion concerning the ultimate deductibility of any taxes paid for federal or state tax purposes. Property owners should consult with their own tax professionals for guidance with regard to the federal and state tax implications associated with these payments.

This is a rapidly evolving situation, and the Town will provide updates as warranted.”

This has been a very hectic couple of days for us in the Town. I am grateful to all of our staff and our Counsel who got together to brainstorm the best way to get this information to our residents and make the process as user friendly as possible given these challenging circumstances.

Motion Carried: Unanimously

IX. CORRESPONDENCE TO BE RECEIVED AND FILED

X. MONTHLY REPORTS

XI. VISITOR RECOGNITION

Councilmember D'Attore welcomed the new Councilmember Jackie Shaw and wished everyone a Happy New Year.

Councilmember Wilcher welcomed Councilmember Jackie Shaw.

XII. ADJOURNMENT-EXECUTIVE SESSION-CONTRACTS

At 8:30 P.M., Councilmember D'Attore moved and it was seconded by Councilmember Wilcher that the Regular Meeting be adjourned to Executive Session

Supervisor Levenberg thanked everyone for another great year—I look forward to seeing you at the Inauguration at Noon on January 1st. Have a great night everybody, and a happy, healthy start to 2018! Goodnight!

Approved:

Mary Ann Roberts Town Clerk