

MINUTES TOWN BOARD TOWN OF OSSINING APRIL 28, 2020 REGULAR MEETING 7:32 P.M.

THIS MEETING WILL BE HELD VIA VIDEO CONFERENCING ONLY Pursuant to Governor's Executive Order 202.1 dated March 12, 2020

Members of the public can view the meeting via computer or mobile app: <u>https://us02web.zoom.us/j/85454266859</u>

Members of the public can listen to the meeting by dialing in via phone: (929) 205-6099

Meeting ID: 854 5426 6859

****Please note that by dialing in, your phone number will be visible to the host, participants,** and attendees of the meeting.**

> SUPERVISOR Dana A. Levenberg

COUNCILMEMBERS

Elizabeth R. FeldmanGregory G. MeyerJackie G. ShawNorthern 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 April 28, 2020 via video conference, pursuant to Governor's Executive Order 202.1 dated March 12, 2020. The meeting was called to order at 7:32 p.m. by Supervisor Dana A. Levenberg. Members of the Board present were: Councilmembers Jackie G. Shaw, Elizabeth R. Feldman, Gregory G. Meyer, and Northern Wilcher Jr. Also present were Town Counsel Christie Tomm-Addona, Budget Officer Victoria Cafarelli, and Deputy Town Clerk Martha C. Quituisaca.

II. ANNOUNCEMENTS

Supervisor Levenberg made the following announcements:

Before I get started, I just wanted to give a huge shout out to all the teachers and administrators from Ossining Elementary Schools and AMD Middle School who participated in the Town Wide driving parade today from about 3:30 on, to wave to all of their students who are missing them so much (and vice versa)! It is so hard for students and teachers to be away from each other for so long and this was a great way to show some mutual appreciation for the hard work everyone is doing to continue teaching and learning outside of our school facilities! Thanks to our Ossining Police, Fire and OVAC escorts as well for making it really feel like a parade and sharing the love!

Once again, I want to start my announcements tonight with my weekly reminder to respond to the 2020 US Census! [SHARE SCREEN] We found out yesterday that the response rate for the Town of Ossining is at 55.3%, for the Village of Ossining 48.6%, and for the Village of Briarcliff Manor 66.3%. C'mon now, Ossining Town and Village--we got some catching up to do! And for everyone, our goal is 100% response rate, so let's get those responses in! All you need to do is go to my2020census.gov to respond today. An accurate count in this census means we would receive our fair share of federal, state, and county fundingwhich includes funding for our schools. I also wanted to share an interesting thought that was discussed on yesterday's conference call with Westchester County and municipal leaders. Dr. Sherlita Amler, the head of Westchester County Department of Health, was asked a question regarding the high per capita count of Coronavirus cases in the Village of Ossining. Dr. Amler pointed out that the number of per capita cases in our community reveals two facts – first, of course, a high rate of the disease, but also that our community was dramatically undercounted in the 2010 census. An accurate census count is important for many reasons, and will help us understand phenomena like the pandemic we are currently facing. Please respond – and remind your friends, family, and neighbors to do so as well!

Since we had our last Town Board meeting, we have shared via our e-mail blast, Facebook account, and press release more information regarding relief programs available to taxpayers who may be finding it difficult to pay their Town and County taxes due April 30 due to the impacts of the Coronavirus pandemic. Although the deadline for payment remains April 30, 2020, penalties for pate payments have been substantially reduced for all taxpayers to 0.5% if payment is received in May 2020 and 1% if payment is received in June or through July 15, 2020.

Additionally, for those who qualify for a hardship based upon criteria established by the County Executive, penalties will be waived in full for payments received by July 15, 2020. Tonight, the Town of Ossining will be formally opting into this opportunity pursuant to Executive Order 202.22. For individual taxpayers, the criteria are: 1) you must be enrolled in the NYS STAR program, 2) your taxes cannot be paid via escrow, and 3) you certify a negative impact to your income has occurred as set forth in the certification form. For taxpayers with rental properties, you must only own six or fewer residential rental properties, certify 50% of rents have not been paid as a result of tenants' loss of employment due to COVID-19, and taxes for that property are cannot be paid by escrow. For business owners that own the property they operate out of, the net income must be under \$1 million in 2019 and they must certify the negative income impact is a result of COVID-19. In order to qualify for a hardship penalty waiver, you must meet the criteria and swear to the accuracy of your request by completing a certification form. Additional documentation is not required. Hardship certification forms are now available on the Town's website - www.townofossining.com. We ask that you do not submit your certification form until you are prepared to make payment in full. You must submit your completed certification form with payment to the Ossining Tax Office, at our offices at 16 Croton Avenue via mail.

As a reminder, if you are in a position to pay your taxes on time – please do so! And we thank so many of who have done so, even at this very tough time! The Town and County and other special districts and entities we collect taxes for rely on this income in order to provide you with the many essential services that are perhaps more important now than ever before. You can pay your taxes online at www.townofossining.com, via US mail, or by dropping your payment in the dedicated mail slot at the Ossining Post Office. Please note that if you drop your payment at the Ossining Post Office mail slot, you still must stamp your envelope. Envelopes sent through the slot before 5pm are postmarked for that same day, and those sent through after 5pm are postmarked for the following day. Only payments received or postmarked by April 30, without hardship certification, will be considered timely and not be assessed a penalty. Please do not bring your tax payments to 16 Croton Avenue – our offices remain closed to the public in order to protect you and our staff from possible transmission of the Coronavirus. If you have questions, the best way to reach our tax office is via email to hperlowitz@townofossining.com or taxreceiver@townofossining.com. You can also call the tax office at (914) 762-8790, but please be patient if we cannot pick up right away. Please leave a message and someone will get back to you. As you can imagine, call volume is particularly high right now.

I know many of you also have many questions regarding the Preliminary Change of Assessment Notices that were sent out in the mail last week. We are going to be discussing this in depth during a Departmental Report from Assessor Fernando Gonzalez, but I would like to encourage you to please schedule an informal review with Tyler Technologies if you have questions or concerns about your assessment. This process is essential in order to keep our tax roll at 100% market value, and was set into motion first in 2015, and now for this review, months ago to maintain the accuracy of our tax roll. Also, please bear in mind that an increase in assessed value does not necessarily mean a proportionate increase in taxes, or even an increase in taxes at all. Your tax bill is determined by a number of factors, including the budgets set by each taxing jurisdiction. That's all I have to say for now – I am looking forward to discussing with Fernando later in the meeting.

As you know, stopping the spread of Coronavirus remains our top priority right now in the Town, and that means continue to observe social distancing practices, wearing masks in public when you may not be able to keep from within 6 ft of another person, holding our meetings from remote locations, keeping buildings closed to the public, etc. In Ossining, the numbers of positive confirmed cases are at 119 for the Unincorporated Town, 792 in the Village of Ossining, and 72 in the Village of Briarcliff. However, these numbers are cumulative and are not reflective of just active cases. It is likely that our number of active cases is likely approximately 50% less than reported today if you subtract out the number of people who would have recovered. We are beginning to see encouraging statistics in New York State and Westchester County of decreased active cases and hospitalizations. This seems to indicate we are moving in the right direction and our efforts to remain socially distant have been paying off. We must remain vigilant in our efforts, and closely follow direction from our State leaders for incremental ways we may be able to return to some sort of normal within the coming weeks and months. We continue to work closely with our partners in County government, under the direction of New York State, to make sound decisions to protect the health and safety of our community.

New York State and Westchester received a large number of cloth masks donated to the federal government by Hanes and Co., to distribute to essential workers. Tomorrow at noon County Executive George Latimer is scheduled to deliver them to Ossining. They are not medical grade, so medical professionals should continue using other channels for their masks, however these will offer a much needed supply of washable, reusable masks to our food and delivery service workers, taxi drivers, grocery store workers, child care facilities, volunteers, and other essential services who must interact with the public. These will be available to any essential business or organization upon request. We've created an easy Google form for requests which is available on our Town website, or you can call Carina Scorcia in my office at (914) 762-6002 or by email at cscorcia@townofossining.com. The masks are being distributed by appointment only and there are a limited number available. We're asking everyone to help essential service organizations and businesses by letting them know these masks are available. We will post the link on the Town and Village website and on Facebook.

Finally, please visit our website for up to date information about Town services, as well as a comprehensive resource guide developed with the help of the Village of Ossining Manager's office and our community partners. Please also do your best to continue to patronize businesses that are offering remote services and opportunities, deliveries and take out of food and other products, and anything else you may need that is available safely. This is the best way to keep our economy going while still on pause. If we are missing any business or resource you know of on our pages, or you have any trouble accessing some of the resources available out there, please do not hesitate to call my office directly at (914) 762-6001.

III. DEPARTMENTAL REPORT

Assessor Fernando Gonzalez provided the Town Board with an update on the Assessor's Office. Back in 2016 all properties in Ossining were reassessed. New appraisals are done every 5 years. We are currently in the 5th year. The Assessor's Office send a letter to property owners to verify that information on their property was correct. The recent letters that were mailed out showed what their property is currently reassessed at. All properties are valued individually. The increase or decreases seen in the value of a property will affect 2021 taxes (along with other factors). People are moving in from the city and as a result the real estate market is changing in Ossining. The COVID-19 pandemic will further change the market as more people will want to move from highly populated areas to areas like Ossining.

Supervisor Levenberg asked how the assessment of a property may have changed if there were no sales on its street. Assessor Gonzalez said that the property would be compared to other similar neighborhoods that did have sales. Supervisor Levenberg asked the Assessor to further explain how the comparison works. Assessor Gonzalez explained that they try to compare similar properties in Ossining as close as they can. At times it is not possible. The Assessor's Office then adjusts comparisons on a need to basis and looks at certain characteristics. Supervisor Levenberg asked if the assessment roll is final or if owners can still speak with Tyler? Assessor Gonzalez said that people can speak with Tyler to discuss their property's assessment. Adjustments may be made after discussions. If property owners do not like the adjustment they can file a grievance with the Assessment Review Board. If after that they are still unsatisfied with the assessment of their property they can file a claim. Supervisor Levenberg asked why some property owners saw a 20% increase in their property value despite property value being checked year to year. Assessor Gonzalez said that various factors like the real estate market and permit approval affects property value.

Supervisor Levenberg asked why the reassessment is being done during the COVID-19 pandemic. Assessor Gonzalez said that he understand that this is a stressful time. Unfortunately property assessment is part of the law. If there are changes in the law, the Assessor's Office will adhere to the changes. Supervisor Levenberg spoke about the recently passed executive order that gives municipal boards that ability to file the tentative assessment roll at a later date and thus give people more time to review and go over the assessment of their property. The Town Board agreed to push the filing and grievance date.

Councilmember Feldman asked if an increase in the assessment of a property will not necessarily translate into an increase in taxes. Assessor Gonzalez answered that she is correct – an increase in property assessment may not lead into an increase in taxes.

Councilmember Shaw asked how people can grieve their assessment. Assessor Gonzalez said they must first speak with Tyler about their assessment and then grieve the assessment.

Councilmember Meyer raised concerns over not being able to know how the real estate market will look like by July. Assessor Gonzalez said that the state of the 2020 real estate market will not affect this year's assessment but the next following years.

IV. LIAISON REPORTS

Councilmember Feldman thanked all essential workers.

V. PUBLIC COMMENT ON AGENDA ITEMS

VI. BOARD RESOLUTIONS

A. <u>Approval of Minutes—Regular Meeting – April 14, 2020</u>

Councilmember Feldman moved and it was seconded by Councilmember Wilcher that the following resolution be approved.

Resolved, that the Town Board of the Town of Ossining hereby approves the April 14, 2020 minutes of the Regular Meeting as presented.

Motion: Carried

B. Approval of Voucher Detail Report – April 28, 2020

Councilmember Shaw moved and it was seconded by Councilmember Wilcher that the following resolution be approved.

Resolved, that the Town Board of the Town of Ossining hereby approves the Voucher Detail Report dated April 28, 2020 in the amount of \$297,163.72.

Motion: Carried

C. <u>Tax Payment Plan – 2 Waller Avenue</u>

Councilmember Shaw moved and it was seconded by Councilmember Feldman that the following resolution be approved.

Whereas, the Town of Ossining is required to collect Town, County and School taxes for the municipality, with the onus on the Town to make whole the County and School District for any uncollected taxes; and

Whereas, the Receiver of Taxes has been approached by a property owner requesting a short-term payment plan for the property at 2 Waller Avenue, Tax Parcel Designation ID# 97.7-3-5; and

Whereas, the Town Board, pursuant to Article 5 of the Ossining Town Code, as authorized by section 1184 of the New York Real Property Tax Law, before entry of a final judgment, may withdraw a parcel for which payment of real property taxes is delinquent, from a foreclosure proceeding and enter into an installment plan for payment of all delinquent taxes, as well as interest and penalties, and does occasionally grant such a plan and has the discretion to accept or reject any proposal by a residential property owner, providing the owner meets the eligibility requirements set forth in section 180-17 of the Town Code and the payment plan conforms to the requirements for such a repayment plan set forth in section 180-18 of the Town Code;

Now, therefore be it Resolved, that the Town Board of the Town of Ossining hereby grants the aforementioned payment plan, which terms comply with the Town Code, to this property owner, who has been determined to be eligible, with the understanding that this sets no precedent going forward for this or any other property in the future.

Supervisor Levenberg said the following in regard to the resolution: From time to time, our Tax Receiver requests that the Town Board enter into a payment plan with a taxpayer who may be on their way to having their home foreclosed on by the Town. That is the case for the property owner at 2 Waller Avenue, so we are happy to be able to offer this payment plan to recoup unpaid taxes while also allowing this property owner to keep ownership of their property. Thank you to our Tax Receiver Holly Perlowitz for helping out our taxpayers, while still keeping the payments coming in to the Town.

Motion: Carried

D. <u>Opting into Westchester County Tax Program Established by Executive</u> <u>Order 202.22</u>

Councilmember Feldman moved and it was seconded by Councilmember Wilcher that the following resolution be approved as amended.

WHEREAS, on April 20, 2020 Governor Cuomo issued Executive Order 202.22 related to the COVID-19 pandemic that included, at the request of Westchester County Executive Latimer, the suspension of Real Property Tax Law § 1512(1) and Westchester County Tax Law § 283.291 and 283.221 to the extent necessary to allow relief from certain requirements related to the Town, City and County taxes due on April 30, 2020 (EO 202.22); and

WHEREAS, EO 202.22 authorizes the Town Supervisor to waive the penalties for late payment of Town and County taxes for payments made by July 15, 2020 if the taxpayer qualifies for a hardship due to COVID-19 based upon the criteria established by County Executive Latimer ("Hardship Waiver"); and

WHEREAS, this Hardship Waiver complements the law passed by the County Board of Legislators on April 17, 2020, and which was signed into law by County Executive Latimer, which law amends Westchester County Tax Law § 283.221 to substantially reduce the penalties for late payment of Town and County taxes for payments received by July 15, 2020 for all taxpayers, regardless of whether the taxpayer qualifies for the Hardship Waiver; and

WHEREAS, EO 202.22 also authorizes County Executive Latimer to negotiate with individual cities and towns, which are required by law to provide 60% of the County tax warrant to the County by May 25, 2020, to provide a lesser percentage of the County tax warrant by May 25, 2020, provided the municipality is making the Hardship Waiver available to its eligible taxpayers ("County Payment Negotiation"); and

WHEREAS, while the Town does not yet know if it will need to avail itself of the County Payment Negotiation, the Town Board desires to reserve its right to do so if need be based upon the Town's financial circumstances as the May 25, 2020 deadlines approaches; and

NOW THEREFORE,

BE IT RESOLVED, the Town Board hereby adopts the Hardship Waiver established by EO 202.22 and authorizes the Supervisor, the Town Receiver of Taxes and necessary Town staff and officers, to establish and implement a procedure for the administration of the Hardship Waiver in the Town; and

BE IT FURTHER RESOLVED, the Town Board hereby authorizes the Supervisor to notify the County Executive's Office of the Town's preliminary intention to participate in the County Payment Negotiation, the necessity of which the Town shall continue to evaluate as the May 25, 2020 deadline approaches.

Motion: Carried

E. Amending Payment Plan for Delinquent Taxes for 48 Gordon Avenue

Councilmember Wilcher moved and it was seconded by Councilmember Shaw that the following resolution be approved.

WHEREAS, due to the COVID-19 pandemic and the related restrictions on business operations, many taxpayers are suffering financial hardship due to loss of employment and/or other income; and

WHEREAS, as a result, the Federal and New York State governments have extended the deadline for filing income tax returns and, if applicable, paying the outstanding amount owed, until July 15, 2020; and the New York State and Westchester County governments have eliminated or substantially reduced the penalties on late payment of Town and County real property taxes for payments received by July 15, 2020; and

WHEREAS, pursuant to Real Property Tax Law § 1184 and Town Code Chapter 180, Article 5, the Town is authorized to enter into agreements for payment plans with taxpayers delinquent on their real property taxes and requires monthly payments in order to satisfy the outstanding real property tax obligation; and

WHEREAS, the Town Board previously authorized the Town Receiver of Taxes to enter into a payment plan with the owner of 48 Gordon Avenue, Ossining, New York (the "Property"), for the payment of delinquent real property taxes; and

WHEREAS, the Property owner contacted the Town Receiver of Taxes and advised that they are suffering financial hardship due to the COVID-19 pandemic and requested a modification of the payment plan to delay the deadline of payments to be made under the plan; and

WHEREAS, while the Town does not generally entertain modifications to payment plans, and is not obligated to do so under law, due to the extraordinary and unprecedented circumstances surrounding the economic impact of the COVID-19 pandemic, and the fact that action has been taken at the Federal, State and County levels to eliminate or substantially reduce the burden on taxpayers to pay income and real property taxes until July 15, 2020, the Town Board believes it is appropriate and warranted in this situation to provide the Property owner with relief in line with that provided at the higher levels of government; and

NOW THEREFORE,

BE IT RESOLVED, upon the owner of 48 Gordon Avenue submitting a signed hardship certification in the form provided by the Town based upon the criteria established by the Westchester County Executive, the Town Board hereby authorizes the Town Receiver of Taxes to enter into an amended agreement for a payment plan for the delinquent real property taxes for 48 Gordon Avenue, which agreement shall make the deadline for the next payment July 15, 2020 and subsequent payments shall be made on or before the 15th of every month thereafter until the outstanding obligation has been satisfied; and

BE IT FURTHER RESOLVED, the Town Board is authorizing this action based upon the extraordinary and unprecedented circumstances of the COVID-19 pandemic and the actions taken at the federal, state and county level to alleviate tax burdens on taxpayers until July 15, 2020, and this authorization shall not establish a precedent for this Property owner or any other property owners going forward in seeking relief from their delinquent tax payment plan obligations or general tax obligations; and BE IT FURTHER RESOLVED, in authorizing this action, the Town Board does not waive any rights or remedies available to it under the original payment plan, State Law or Local Law, and hereby expressly reserves the right to take any action or utilize any remedies and enforcement mechanisms available to the Town under the law at any time in the future.

Supervisor Levenberg said the following in regard to the resolution: Holly was also approached by a property owner that currently has a payment plan because they recently lost their primary source of income as a result of COVID-19. Following the model from our state and federal government, we have decided to offer this taxpayer the opportunity to delay payment until July 15, provided they can certify hardship in accordance with the criteria set forth by the County Executive.

Motion: Carried

VII. CORRESPONDENCE TO BE RECEIVED AND FILED

VIII. VISITOR RECOGNITION

Visitors shall be accorded one (1) four (4) minute opportunity to speak

Ossining Village Trustee Omar Lopez thanked Assessor Gonzalez for updating the public on the reassessment progress. He asked the Assessor's Office to please take public feeling into consideration. He also asked for an update on online links to Town Board agendas and minutes. Budget Officer Cafarelli said that all minutes and agendas have been uploaded. Supervisor Levenberg spoke about the Town doing its best to help the public during these difficult times. Councilmember Feldman spoke about the reassessment project being in progress for over a year.

IX. ADJOURNMENT

At 9:09 P.M., Councilmember Shaw motioned to adjourn to Executive Session for advice of counsel and contracts and Councilmember Feldman seconded.

Motion Carried: Unanimously

At 10:35 P.M., Councilmember Shaw motioned to return to the Regular Meeting and Councilmember Feldman seconded.

Motion Carried: Unanimously

At 10:35 P.M., Councilmember Shaw motioned to adjourn the Regular Meeting and Councilmember Feldman seconded.

Motion Carried: Unanimously

Susanne Donnelly, Town Clerk

Approved: