

MINUTES OF THE APRIL 28, 2020 SPECIAL MEETING OF THE TOWN BOARD OF THE TOWN OF POUND RIDGE HELD VIA VIDEOCONFERENCE, COMMENCING AT 8:00 PM

PRESENT: SUPERVISOR KEVIN HANSAN, COUNCILPERSON ALISON BOAK, COUNCILPERSON CARLA BRAND, COUNCILPERSON DIANE BRIGGS, COUNCILPERSON DANIEL PASCHKES

**ALSO PRESENT: DEPUTY SUPERVISOR LES MARON
TOWN ATTORNEY WILLIAM P. HARRINGTON
TOWN CLERK ERIN TROSTLE**

CALL TO ORDER: Supervisor Hansan called the meeting to order at 8:15 pm.

EXECUTIVE SESSION:

Board Action: Motion by Councilperson Boak, seconded by Councilperson Paschkes, all voting aye, to hold an Executive Session at 7:00 pm on May 5, 2020.

NEW BUSINESS:

Property Tax Relief

Supervisor Hansan outlined efforts by Westchester County and its towns to provide property tax relief to residents who have been adversely impacted by the COVID-19 pandemic.

Director of Finance Steven Conti noted that the town has already collected approximately 60% of the total 2020 levy, enough to ensure that funds due to the county in May can be paid. Historically the town has advanced the Library District and the Fire District \$100,000 each at the beginning of the year and has paid 100% of the remainder of the revenue due to them in May. There is no obligation to pay the full amount in May, and half that amount would likely be sufficient to ensure continued smooth operations.

Director of Finance Conti also noted that last year the town received only approximately \$15,000 in penalties through July, so the proposed property tax relief plan is unlikely to significantly affect town finances. Of greater concern is the possibility is that there may be many more people than usual who, rather than being unable to pay in a timely way, are simply unable to pay at all.

On a positive note, the town's current financial position is good, in part because of increased sales tax revenue.

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Councilperson Paschkes asked about the possibility of higher-than-anticipated expenses, such as increased payments to the state retirement fund resulting from stock market declines. This scenario is unlikely in 2020 because the state's fiscal year runs from April 1 to March 31, though there may be an impact in 2021.

In general expenditures have been low. A mild winter has meant little plowing, and the only overtime has been in the Police Department.

Mortgage revenue in the first quarter was in line with the budget, at approximately \$75,000. A short-term drop-off is likely, but refinancing activity could counteract that trend.

Councilperson Brand asked whether it would be possible to revisit the budget in the light of changed circumstances. Director of Finance Conti suggested that it might be helpful to examine projections based on worst-case, moderate, and best-case scenarios for mortgage tax and sales tax revenue.

Supervisor Hansan noted that discretionary expenses have been largely eliminated and that the town will seek reimbursement from FEMA for expenses related to the pandemic, such as additional staffing at the Police Department and laptops necessary for remote work.

RESOLUTION: #97-20

Board Action: Motion by Councilperson Paschkes, seconded by Councilperson Boak, all voting aye, on the following:

WHEREAS, on April 20, 2020 pursuant to Executive Order No. 202.22, the Governor of the State of New York modified/suspended certain NYS laws and Laws of Westchester County relating to Town Tax Receivers relating to payment of county and county district taxes, and town and town district taxes due April 30, 2020 without late payment penalties up to July 15, 2020, subject to taxpayers certifying that they meet criteria established by the Westchester County Executive for determining hardship due to the Covid-19 Pandemic; and

WHEREAS, the Westchester County Legislature further modified/suspended Section 283.221 of the Laws of Westchester County for those taxpayers who do not meet criteria established by the Westchester County Executive for determining hardship due to the COVID-19 Pandemic such that the late penalty for those taxpayers paying county and county district taxes, and town and town district taxes

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after April 30, 2020 will be reduced to 0.5% up to May 30, 2020 and 1.0% up to July 15, 2020 and further modified penalties through September 30, 2020; and

WHEREAS, the Town Board believes that the waiver and reduction of late payment penalties for taxpayers experiencing hardships due to the Covid-19 Pandemic is in the best interests of Town taxpayers and by this Resolution the Town Board formally opts in to the tax relief proposed by Executive Order 202.22 and the Westchester County Legislature.

NOW THEREFORE BE IT RESOLVED, that the Town Board of the Town of Pound Ridge hereby opts in to the tax relief established by the Governor's Executive Order 202.22 and the Westchester County Legislature and authorizes the Town Tax Receiver to accept payment of county and county district taxes, and town and town district taxes

1. without late payment penalties for such taxes paid up to July 15, 2020 for taxpayers certifying that they meet criteria established by the Westchester County Executive for determining hardship due to the COVID-19 Pandemic; and
2. with late payment penalties reduced to 0.5% for such taxes paid up to May 30, 2020 and 1.0% for such taxes paid up to July 15, 2020 and further modified late payment penalties up to September 30, 2020 for those taxpayers who do not meet criteria established by the Westchester County Executive for determining hardship due to the Covid-19 Pandemic.

ADJOURNMENT: There being no further business to come before the Board, Supervisor Hansan adjourned the meeting at 8:47 pm.

Erin Trostle, Town Clerk
Dated at Pound Ridge, New York
May 3, 2020